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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Contraband and Continuous Voyage.

AN Order in Council, which we print elsewhere, makes a further change in the terms on which the Declaration of London is adopted as a statement of British Prize Law. The Declaration, as is well known, distinguishes between absolute and conditional contraband as regards the doctrine of continuous voyage or transport. Art. 30 makes absolute contraband liable to capture, if destined for the enemy country or the armed forces of the enemy, and the doctrine of continuous voyage applies. Art. 33 makes conditional contraband liable to capture, if it is destined for the use of the enemy Government or its armed forces, not if it is merely destined for the enemy country—*i.e.*, for the civil population; and Art. 35 excludes in this case the doctrine of continuous voyage. Art. 34 supplies certain tests as to when the destination is to the enemy Government or its forces; if, for instance, goods are consigned to a contractor in the enemy country who supplies the Government or forces. The existing Order adopting the Declaration of London with modifications is that of 29th October, 1914 (59 SOLICITORS' JOURNAL, p. 46; Manual of Emergency Legislation, Supplement No. 2, p. 78), and this by Clause 1 (ii.) extended the presumption of enemy destination in Art. 34 to cases where goods are consigned to or for an agent of the enemy State; and by Clause 1 (iii.) applied the doctrine of continuous voyage to conditional contraband if the goods are on voyage to a neutral port consigned "to order," or if the consignee is not shown, or is in territory belonging to or occupied by the enemy.

The New Contraband Order.

THE NEW Order provides by Clause 2 that the provisions (ii.) and (iii.) just referred to shall apply to absolute as well as conditional contraband; and this will facilitate the application of the doctrine of continuous voyage to absolute contraband. It also extends the presumption of enemy destination to cases where the consignee has during this war forwarded imported contraband goods to the enemy—where, in effect, the consignee is in the "statutory list" (*ante*, p. 324); and it declares generally that the Order in Council of 29th October, 1914, shall not be deemed to have limited in any way

the right, under the law of nations, to capture conditional contraband. The effect is that absolute and conditional contraband are put on the same footing as regards continuous voyage and proof of destination; though the distinction is maintained between conditional contraband, which must be destined for the enemy Government or forces; and absolute contraband, which may also be destined for the enemy country. Moreover, Art. 19 of the Declaration of London ceases to be adopted. This excluded the doctrine of continuous voyage as applied to breach of blockade, and the effect of the change is to restore that doctrine. This statement, which is founded on the terms of the Orders, seems to agree with Lord ROBERT CECIL'S explanation of the effect of the new Order, which we print elsewhere; but, as he observes, the distinction between absolute and conditional contraband appears to be losing its importance, since in practice all goods sent to enemy territory are used, directly or indirectly, for the armed forces. It appears that some articles are to be added to the contraband lists, and new and complete lists issued. We have not heard much lately of charges of laxity against the maritime policy of the Government, and this fact seems to be a tribute to the success with which Lord ROBERT CECIL has dealt with the situation.

The New Military Service Regulations.

NEW REGULATIONS have been issued under the Military Service Act, 1916, varying in some important points those made on February 3rd by the Military Service (Regulations) Order, 1916. In particular, provision is made for certificates of exemption granted by Government Departments under section 2 (2) of the Act to be revoked. The power to do this is conferred by section 3 (1), but the existing Regulations appear to provide only for revocation of certificates granted by Local Tribunals. And certificates given by a Government Department in connection with certified occupations will automatically cease if the occupation is removed from the list of certified occupations. Moreover—and this is a matter outside the Regulations—the list of certified occupations has been thoroughly revised, in order that more men may be released for the Forces. A number of occupations have been wholly removed from the list, and in others the work has been more narrowly specified, so as to restrict the generality of the certified class, and exempt only those particular divisions whose work is specially important; and in many occupations the exemptions now apply only to married men, and to single men over a specified age.

The Conference on the Military Service Act and Conscientious Objection.

THE Local Government Board have issued a report of a conference held on 27th March of Chairmen of Appeal Tribunals. In an address to those present, Mr. LONG said he thought that a suggestion might with advantage be made to tribunals that their procedure should be generally similar to that adopted by a bench of magistrates—that is to say, that the applicants should be addressed through the chairman, if possible, and not by each member of the tribunal acting independently. Probably this would assist in maintaining the judicial character of the tribunal, a very necessary matter where the object is to administer an Act of Parliament and not to give effect to private opinions. The case of the conscientious objector was prominent at the conference as it has been in the tribunals. There has been quite unnecessary doubt as to the construction of the Act in this connection. Section 2 (3) says clearly that any certificate of exemption may be absolute, conditional, or temporary, and it adds that, in conscience cases, it may take the form of exemption from combatant service only, or may be conditional on the applicant being engaged in work of national importance. The overriding words here are, that the exemption may be absolute, conditional, or temporary. And, where a conscience objection extends to all participation in warfare, the exemption should be absolute. We do not notice that Mr. LONG called attention to this. Exemption may also be modified by making it exemption only from combatant service, or by making it conditional on national work. But to give proper effect to the words of the statute, it is essential that the right to absolute exemption should be freely recognized. Mr. LONG made observations also as to evidence of conscientious objection, and he identified it to a large extent with membership of the Society of Friends. We have frequently pointed out that the Act does not, like previous legislation, give any support to this view, and a conscientious objector should not be handicapped because he is not a Quaker. In one of the numerous letters which appear on the subject we have read that conscience is a corporate matter, and that there is no conscience except that of the whole society. This, of course, is quite wrong. Conscience, however it may have been produced, is a matter solely for the individual, and no tribunal is entitled to go behind a *bonâ fide* statement of conscientious objection. We notice that the Bishop of Lincoln has joined the Bishop of Oxford in his protest against the persecution of the conscientious objector. "It is perilous," he writes, "to trample on conscience; we must not try to deprive the honest objector of the protection secured to him by the law of the land."

Advances and the Hotchpot Clause.

WE PRINT this week reports of the two cases of *Re Tod* (SARGANT, J.) and *Re Cooke* (YOUNGER, J.), in which these learned Judges have dealt on the same lines with a question in the administration of estates which has caused trouble ever since the decision of the Court of Appeal in *Re Hargreaves* (1903, 88 L. T. 100). The point relates to the mode of division of income where the estate is not immediately distributable, and the beneficiaries entitled to the income are children of the testator, who have to bring advances into hotchpot. The natural way is to bring interest on the advances into hotchpot as part of the income, and then, in dividing the aggregate income thus arrived at, treat the advanced children as having received the interest payable for them as part of their share. This leads to no complications, and seems to be perfectly fair. But in *Re Hargreaves* the Court of Appeal laid down a rule much more difficult of application. The estate was to be valued as at the death of the testator, and the advances brought into hotchpot, so as to ascertain as at that date the capital share of each child, and then divide the actual income in the proportion of their shares. The two methods were very clearly contrasted by WARRINGTON, J., in his judgment in *Re Poyser* (1908, 1 Ch., p. 834), where he distinguished *Re Hargreaves* on the particular words of the will in that case, treating it as not intended to lay down any general rule, and he applied the first mode of dividing the income. The same learned Judge took this course again in *Re Craven* (1914, 1 Ch., p. 371), and was followed by SARGANT, J., in *Re Forster-Brown* (1914, 2 Ch. 584). On the other hand, *Re Hargreaves* was followed by NEVILLE, J., in *Re Gilbert* (W. N., 1908, p. 63), and by EVE, J., in *Re Hart* (107 L. T. 757). Doubtless there are niceties in these cases which cannot all be summarized in a few lines, but as YOUNGER, J., pointed out in *Re Cooke*, there is the difficulty in the method of *Re Hargreaves* that an immediate valuation must be made of the whole estate, which can only be speculative, and yet will be final. Practically, there seems to be no need for this, and it is a mere matter of arithmetic to bring the interest on the advances into hotchpot with the income. It would seem that in practice *Re Hargreaves* is likely to be distinguished until it is in effect got rid of, unless, indeed, the Court of Appeal should have an opportunity of overruling it and should feel justified in doing so. The rate of interest on advances is fixed at 4 per cent., in accordance with *Re Davy* (1908, 1 Ch. 61), and the analogy of ord. 55, r. 64; but if rates continue as at present, it may be that it will have to be raised to 5 per cent.

Riot Damages and the Public Authorities Protection Act.

THE RECENT decision of a Divisional Court in *Kaufmann Brothers* v. *Liverpool Corporation* (*Times*, 30th ult.) raised an interesting question on the Public Authorities Protection

Act, 1893. The plaintiffs had suffered damage during the anti-alien riots in Liverpool, which followed on the sinking of *The Lusitania*, and in pursuance of the procedure provided by the Riot (Damages) Act, 1886, they claimed compensation from the police authority. Disagreement as to amount having prevented a settlement, they at last sued in the county court, but not until more than six months had elapsed from both the date of the damage and the date of their demand for compensation. They were met by the defence that their action was barred by the statute on the grounds, (1) that the payment of riot damages is a purely statutory duty towards the public imposed on the corporation, and (2) that default in payment is an alleged "neglect or default" in the execution of some "Act, duty or authority." It is settled that the object of the statute is to bar actions in tort, not actions in contract (*Milford Docks Co.* v. *Milford Haven Urban District Council*, 1901, 65 J. P. 483, *per* ROMER, L.J., at p. 484), but, for the purpose of this distinction, the substance, not the form, of the action must be regarded. An action may really be for tortious damages (*e.g.*, fraud or extortion), notwithstanding a contractual relation between the parties, as when a tramway passenger to whom a ticket has been issued sues for injuries received (*Lyles* v. *Southend-on-Sea Corporation*, 1905, 2 K. B., pp. 1-20), and in such a case the statutory limitation applies. Now a claim like the present has analogies both in contract and in tort. It may be regarded as based on a statutory debt with an implied contract to pay, or on a tort involved in the neglect to perform a statutory duty. But, in fact, it has been already held that a claim to statutory compensation, whether under the Lands Clauses Consolidation Act, 1845 (*Delany* v. *Metropolitan Board of Works*, 1867, L. R. 3 C. P. 111), or under the Workmen's Compensation Act, 1906 (*Fry* v. *Cheltenham Corporation*, 1911, 81 L. J. K. B. 41), is not within the scope of the limitation. Possibly the true analogy is to claims *in rem*, where a tort is alleged, but the real object of the action is to recover property (*The Burns*, 1907, P. 137; *cf. Fletcher* v. *Wilkins*, 1805, 6 East, 283). Refusal to pay a statutory debt, or to hand over property claimed by the plaintiff, is not really "neglect or default" in the performance of a public duty, but the assertion of a right to money, goods, or land adversely to that of the claimant, and in the present case the Court held that the statute did not apply.

Impossibility of Performance.

THE LATEST case on the now familiar problem as to the effect on a contract of some subsequent difficulty in its performance (*Bolckow, Vaughan, & Co. (Limited)* v. *Compania Minera de Sierre Minera*) (*Times*, 31st ult.) is in several respects very different from any of its predecessors. The plaintiffs had entered, after the outbreak of the present war, into a contract with the defendants, a Spanish mining company, for the sale by the latter of iron ore, to be delivered in England. The contract contained a clause giving the sellers a right to suspend the supply of minerals "in case of war." To us the meaning of these words seems reasonably clear; they refer to the possible event of war between Spain and England. But BAILHACHE, J., took the apparently far-fetched view that the words must in some way refer to the present European war, already in existence when the contract was made, and must be elliptical. He completed them as follows: "in case of war *preventing the performance of the contract*." Now the sellers found that a shortage of ships caused a rise in freights, such that freight alone exceeded the *c.i.f.* price charged in the contract; and thereupon they suspended delivery during the war, purporting to do so under the words stated above. But a rise of freights is not at first sight the kind of subsequent impossibility which the law regards as an excuse for non-performance; the seller cannot cry off his bargain because he has turned out a loser by it (*Thornborow* v. *Whitacre*, 1706, 2 Ld. Raym. 1164). But here the rise of freights really means shortage of ships, and that shortage was the result of artificial public causes; so that BAILHACHE, J., was inclined to regard it as *primâ facie* a true case of subsequent impossibility which excuses performance. Such subsequent impossibility, however, is very different from physical impossibility or subsequent illegality, and, recognizing this, he held that the seller, before availing himself of his contractual right of suspension, or, in the absence of such a right, of his common law right to treat the contract as terminated by unforeseen impossibility of performance, must shew that he had in fact taken reasonable steps in anticipation to guard against the danger of impossibility arising from shortage of ships. Inquiry into this had a curious result: it shewed that by contractual arrangements with a firm of shipowners who held a controlling interest in the defendant company, the latter had secured a low freight rate in advance. There was, therefore, no "impossibility," physical or economic, in delivering the ore, and they were held bound by the obligation to deliver it.

The Liability of a Theatrical Manager.

ACTIONS *in tort* for negligence are for ever presenting to perplexed judges new Gordian knots to unloose or to cut. The latest of these puzzles was afforded to a county court judge, a Divisional Court, and at last the Court of Appeal, by *Cox* v. *Coulson* (reported elsewhere), and each solved it in a different way. The defendant, who was the lessee and manager of a theatre, had arranged for the use of his theatre by a theatrical company for producing a play. He was to receive a percentage, not of the net, but of the gross takings, and so was not a partner with the company in the adventure. He, however, billed the play and sold the tickets. A ticket-holder was injured by a shot fired as part of the performance; the cartridge was, in fact, blank, but by an unfortunate mischance it acted as a bullet. The victim recovered damages in the county court against the manager, for the county court judge held that the manager had invited her to attend a "dangerous play," and must insure the safety of all his invitees. BAILHACHE and SHEARMAN, JJ., held different views on this point in the Divisional Court, but the Court of Appeal granted a new trial on the ground that the judge had stated in much too onerous terms the duty of a lessee in such circumstances to his invitees. They held that his duty is simply that of any occupier of premises who invites a person to enter upon them for lawful business; the invitation, of course, is contained in the issue of bills and the sale of tickets. That duty was clearly expressed by BUCKLEY, L.J., in *Norman* v. *Great Western Railway Co.* (1915, 1 K. B. 584). "The duty of the invitor towards the invitee," he said, "is to use reasonable care to prevent damage from unusual danger which he knows or ought to know. If the danger is not such that he ought to know of it, his liability does not extend to it." It is trite law, we may add, that where the occupier gives notice of the danger to an invitee, he has taken reasonable care to protect the latter against injury; and possibly the billing of a play which is entitled "In Time of War," as was the case here, is reasonable warning of possible danger to theatre-goers. Be that as it may, the duty is not one of insuring safety, but merely of taking reasonable precautions against possible danger.

Business of the Official Referees.

INQUIRIES BEFORE the official referees are, as is well known, an important branch of the business of the High Court. Each of the official referees has a permanent court and chambers in the Royal Courts. The court is a court of the High Court, and a trial before an official referee is a trial in the High Court. Cases before the referees have, we understand, been materially diminished in number since the outbreak of the war, and attention will naturally be directed to any special causes for this diminution. By ord. 36, r. 45, when an order is made referring any business to the official referees appointed under the principal Act, the order may refer such business to any one in particular of the referees, and we cannot find that, if any such order is made by agreement, there is much likelihood of its being disturbed. Rule 47, in fact, provides that, when an order shall have been made

referring any business to any one in particular of the official referees, the clerk to the Senior Official Referee, in making the distribution of the business as by the rules directed, is to have regard to such reference. It is true that the Lord Chancellor or the Lord Chief Justice has power to order the transfer of causes from one official referee to another whenever, in his opinion, it shall be expedient so to do, having regard to the state of business, but there seems to be no adequate provision for the effective exercise of this power. The result of allowing the parties to refer any business to one in particular of the referees may well be that, if one of the three referees is more a favourite with the profession than his colleagues, his court will receive more than a fair share of the business referred, while the office of one or other of his two colleagues may become something like a sinecure. The position is in fact the same as when litigants were allowed to choose their own judge in the Court of Chancery. Rumours of the unpopularity of particular referees have been prevalent ever since the commencement of their jurisdiction, and some inquiry into the subject may possibly disclose reasons for amending the rules, so as to secure a more equal distribution of business among salaried officers of the land without regard to the preferences of the suitors.

The Late Mr. Harry Johnson.

It was with feelings of mingled regret and admiration for a brave spirit that Lincoln's-inn heard this week of Mr. Harry Johnson's death. Mr. Johnson, better known as the "blind barrister," was a familiar feature in the Common Room of Lincoln's-inn, in the Bar Library, and everywhere in the precincts of the Inns of Court. Born in 1854, the eldest son of the Rev. H. I. Johnson, Headmaster of the Liverpool Institute, he was educated at Cheltenham College, and obtained a scholarship at Queen's College, Oxford, and won a Tancred Law Studentship. He was called to the Bar at Lincoln's Inn in 1880, and at first practised in the Lancashire Chancery Court, but he had the misfortune to become completely blind only a few years after his call. Most men would have abandoned at once what is, to the strongest and best equipped physically, an arduous profession; but Mr. Johnson bravely stuck to his practice and succeeded in retaining his clients, perhaps even in gaining additions to their number. A tenacious memory for case-law and a quick ear for the essentials in a brief made his task possible. The method of doing his work was interesting. Every few years he selected as his private secretary and pupil some promising bar-student who was willing to gain in this way an introduction to practice. Each morning the sets of papers which had come in were read over, page by page, to Mr. Johnson by his secretary, and the latter took down the notes dictated to him. When the reading was over Mr. Johnson, whose grasp of legal principles and knowledge of the sources where law is to be found were equally remarkable, at once told his secretary the points he thought important, and asked him to read to him the relevant reported cases, passages in text-books, and columns of the digest. This work done in chambers, or in the various accessible law libraries, put Mr. Johnson in possession of all the legal lore he required, and his memory, aided by the notes he dictated to his secretary, enabled him to do with accuracy and success the work of an equity draftsman and conveyancer.

Away from Lincoln's-inn Mr. Johnson kept up his interest in public matters, and himself at times took part in them. He married in 1881 Edith Elizabeth, the eldest daughter of Mr. Henry Willett, of Brighton, and we may be permitted to say that in her he found the devoted and assiduous help as secretary and otherwise which his circumstances required.

His indomitable spirit shewed itself also in another and pathetic way. In his vacations he went walking tours or visited picture galleries with one of his daughters, who described to him the beauties of the scenery or great works of art. Mr. Johnson would afterwards tell his friends of these sights, just as if his own eyes had seen them. It will be in the recollection of some that Henry Fawcett used to speak to his friends in the same way. What was in his mind's eye he "saw." Mr. Johnson, equalled in fate though not in renown to the eminent professor and statesman, bore his affliction as bravely; and one far greater—in the front rank of immortals—has touched with lasting pathos the bereavement of the blind—

> "Thou
> Revisit'st not these eyes, that roll in vain
> To find thy piercing ray, and find no dawn;
> So thick a drop serene hath quenched their orbs,
> Or dim suffusion veil'd."

There must be compensations in the spirit thrown in on itself, for blindness, instead of producing bitterness and repining, seems to give an added gentleness to the character. Those who knew Mr. Johnson will realize that this was the case with him, and will hold him in affectionate remembrance.

Honest Concurrent User of a Trade-Mark.

A trader, who for about twenty-five years had used a trade-mark representing a cowslip with the words "Cowslip Brand" on condensed milk, applied recently to register it, but his application was refused by the Registrar of Trade-Marks because there was already on the register a cowslip mark for butter and cheese, although the proprietors of that mark raised no objection to the application. The applicant appealed to the Court against this refusal, and, in doing so, invoked the original jurisdiction of the Court under section 21 of the Trade-Marks Act, 1905. He failed in his appeal, but succeeded in getting the Court to make an Order under the section that his application should be proceeded with (*Maeder's Trade-Mark*, 33 R. P. C. 77).

There are three sections in the Act of 1905 grouped together under the heading "*Identical Trade-Marks.*" Section 19 prohibits the registration, except by Order of the Court or in the case of trade-marks in use before 1875, of a trade-mark belonging to a different proprietor for any goods or description of goods which is identical with a trade-mark already on the register with respect to such goods or description of goods, "or so nearly resembling such trade-mark as to be calculated to deceive." Section 20 deals with concurrent applications to register identical trade-marks which are to be submitted to the Court or settled by agreement as therein stated. Section 21 is as follows: —

> "In case of honest concurrent user . . . the Court may permit the registration of the same trade-mark, or nearly identical trade-marks, for the same goods or description of goods by more than one proprietor, subject to such conditions and limitations, if any, as to mode or place of user or otherwise, as it may think right to impose."

The application under notice was, as we have already stated, refused by the Registrar, and, as held on the appeal, rightly refused. Assuming, as we think must be assumed in accordance with previous decisions, that condensed milk, butter, and cheese are goods of the same description, no other course was open to him. He could not exercise the power given by section 21 which is vested in the Court. On the appeal the case came before Sargant, J., who was asked to make an Order for the application to proceed under section 21 on the ground of "honest concurrent user." This was opposed by counsel for the Registrar, mainly on the ground that to allow the registration would lead to the deception of the public, and that the Court ought not to allow registration of a second mark if it came to the conclusion that it was calculated to deceive. Sargant, J., held that the expression "by Order of the Court" in section 19 referred to Orders

under sections 20 and 21: that sections 19 and 21 were aimed at the same classes of cases: that section 21 gets rid of the *primâ facie* disability on registration imposed by section 19, and enables a trade-mark identical or nearly identical with an existing trade-mark to be registered in the case of honest concurrent user or other special circumstances; and that it was the intention to allow the Court to weigh, against a slight possibility of deception or confusion in the minds of the public, the commercial claims which a proprietor of a mark might have acquired through a considerable amount of concurrent user. He laid stress on the fact that the registered proprietors of the conflicting trade-mark did not object to the application, and that there was no evidence of any deception during the twenty-five years that the mark applied for had been in use; and he held that it was eminently a case in which registration ought to be allowed on the ground of honest concurrent user, and made an Order accordingly.

The question of concurrent registration under section 21 came up again in a later case of *Cohen* v. *Fidler & Co.* before PETERSON, J. There the defendant, who was sued for infringement of the plaintiff's trade-mark "Regent," applied for the registration of "Regent" as his trade-mark on the ground of concurrent user, but the Court, being of opinion that the defendant's alleged concurrent user was not "honest," refused the application.

Restraint on Anticipation and Election.

[COMMUNICATED.]

IT is difficult to reconcile the principle on which the two recent cases of *Re Tongue*, *Higginson* v. *Burton* (1915, 1 Ch. 390) and *Re Hargrove*, *Hargrove* v. *Pain* (1915, 1 Ch. 398) were decided with certain statements concerning the doctrine of election which have crept into the text-books. It is laid down by most text-book writers that the doctrine of election does not depend on the supposed intention of the testator. It is not presumed to doubt the soundness of the decisions of WARRINGTON, J., and ASTBURY, J., in the two recent cases. On the contrary, it is humbly submitted that the views of these two learned judges are obviously right, and that these two decisions, as do many other decisions, go to disprove the accuracy of the text-book writers in laying down this proposition. It is conceived that the doctrine of election is grounded on the intention of the testator, and this is borne out, not only by the two cases mentioned above, but by many other cases, and, moreover, by the clear dicta of several very eminent Chancellors, pronounced at a time when the doctrine of election was in the making. It should be noticed that there was an appeal in *Re Tongue*, but not on this point (1915, 2 Ch. 283).

Election may arise, of course, not only in cases of wills, but in cases of gifts and settlements. The reader will understand, however, that when we speak of the testator we include donors and settlors—all persons, in fact, under whose dispositions of property the question of election arises. The doctrine of election was first developed in connection with testamentary dispositions. It was extended, no doubt, to other cases. But even at this time nine out of every ten cases where questions of election arise relate to gifts made by testators.

It is well established that, as a general rule, a married woman restrained from anticipation is not to be put to her election. It is also well established that the restraint on anticipation can only be imposed in respect of a married woman, or, to put it in other words, that the restraint is only operative during coverture. The question in the two recent cases mentioned above was whether the fact that a restraint on anticipation had been imposed as regards a spinster was to prevent the spinster from being put to her election. Both the two learned judges answered this question in the negative. Are these cases to be taken as authorities for the proposition that, in every case where a restraint on anticipation is imposed in respect of an unmarried woman or widow, she may be put to her election if the case is one where election would clearly arise apart from the fact of the restraint? If the doctrine of election is not founded on intention, then the answer to this question would no doubt be in the affirmative. But if election is based on intention—and it is proposed to shew that it is—then these two recent cases do not conclude the matter, and it is still possible that a restraint on anticipation may be held to be sufficient to prevent a woman from being put to her election although she be unmarried.

The two leading cases on the subject of election are *Noys* v. *Mordaunt* (1706, 2 Vern. 581) and *Streatfield* v. *Streatfield* (1735, Cas. *temp.* Talb. 176). To these we must add the important case of *Cooper* v. *Cooper* (L. R. 7 H. L. 53). The first of these three cases was heard by Lord Keeper COWPER; the second by Lord TALBOT, then Lord Chancellor; and the more recent case by Lord CAIRNS, Lord HATHERLEY, and two other Lords of Appeal. How did Lord COWPER regard the question of election? In effect the facts of the case before the learned Lord Keeper were these: A testator devised fee simple lands to one daughter, and lands, which under a settlement were settled on him in tail and to which the first-mentioned daughter had a title under the settlement, to another daughter. The first-mentioned daughter claimed both estates to the exclusion of the second. "In all cases of this kind," said his lordship, "where a man is disposing of his estate amongst his children, and gives to one fee simple lands, and to another lands entailed or under settlement, it is upon an *implied condition* that each party acquit and release the other." The italics are the writer's. Can it be seriously doubted that the "implied condition" was something attributed to the testator's intention?

Lord TALBOT'S words in *Streatfield* v. *Streatfield* (*supra*) are even clearer. "When a man," said his lordship, "takes upon him to devise what he had no power over, upon a supposition that his will will be acquiesced under, this court compels the devisee, if he will take advantage of the will, to take entirely but not partially under it; as was done in *Noys and Mordaunt's case*; there being *a tacit condition* annexed to all devises of this nature that the devisee do not disturb the disposition which the devisor hath made." Again the italics are the writer's. Whatever may be thought of the English of this passage, it clearly shews that intention was the very foundation for the court requiring the devisee with the two titles either to approbate or reprobate the whole will. This *dictum* of Lord TALBOT, and also the *dictum* of Lord COWPER, were cited by Lord CAIRNS with full approval in the more recent case of *Cooper* v. *Cooper* (*supra*), although there are some passages in the judgment of the last-mentioned Lord Chancellor which, if taken from their context, would appear to be inconsistent with the conception of the doctrine of election being based on the intention of the testator. "The rule," said his lordship, "does not proceed either upon an expressed intention, or upon a conjecture of a presumed intention, but it proceeds on a rule of equity founded upon the highest principles of equity, and as to which the court does not occupy itself in finding out whether the rule was present or was not present to the mind of the party making the will."

When a learned law lord gives utterance to a *dictum* which is not consistent with other *dicta* of his own in the same case, or is not consistent with principle as enunciated by other authorities of equal standing, or is, to put it baldly, clearly wrong, the proper criticism would seem to be that that *dictum* is "not sufficiently guarded." That was how the late Lord MACNAGHTEN described some of the expressions of the House of Lords in *Tapling* v. *Jones* (1865, 11 H. L. C. 290). Certain expressions were used in the latter case by no less eminent persons than Lords WESTBURY, CRANWORTH, and CHELMSFORD, which proceeded on the assumption that under the Prescription Act twenty years' enjoyment of light gave an indefeasible title on the expiration of that period. That assumption was a most egregious error, and a very remarkable one in that the text of the Act must actually have been before these learned authorities when they were delivering their judgments, and the Act makes it abundantly clear that the twenty years' period is not a period in gross.

(To be continued).

Reviews.

Indictments.

THE INDICTMENTS ACT, 1915 (5 & 6 GEO. 5, c. 90). EDITED BY HERMAN COHEN, Barrister-at-Law. WITH AN INTRODUCTION BY SIR HARRY B. POLAND, K.C., SOMETIME RECORDER OF DOVER. AND AN OUTLINE OF THE HISTORY OF INDICTMENTS. Stevens & Haynes. 2s. 6d. net.

Mr. Cohen has prepared a very useful edition of the new Act, and has obtained an introduction by so eminent an authority on criminal law as Sir Harry Poland. Sir Harry reminds us that the reform is due to a committee which was appointed by Lord Haldane in 1913. Mr. Justice Avory was chairman and Sir Charles Mathews, Director of Public Prosecutions, was a member, and indeed all the members had had great experience in the subject. Sir Harry, although he expresses the opinion that the Act goes too far,

observes that we may now say farewell to nearly, it not all the technical objections in our criminal procedure which have for years past brought discredit on the administration of justice. "If hereafter a man who is proved by the evidence to be guilty is acquitted the law will not be to blame, but the blame will rest with the judge or jury, or both"; and he gives various instances of the loopholes through which accused persons have escaped in days gone by, including the acquittal of the Earl of Cardigan by the House of Lords in 1841, because the full name of Captain Tuckett with whom he had fought a duel, was not proved; and also instances somewhat later where the accused escaped because the word "feloniously" had been accidentally omitted from the indictment, and there was no power to amend the slip. The present forms, Sir Harry points out, do not use these words, so that the prisoner will have to discover for himself whether he is charged with a felony or not. Sir Harry refers to the various attempts, hitherto unsuccessful, to erect a Criminal Code. The last of these was in 1880. "From that time to the present no attempt has been made to pass such a Bill in the House of Commons. When someone has found a mode of passing a camel through the eye of a needle, and not till then, I shall believe that such a Bill can be passed by the House of Commons." Well, in a current phrase, we must "wait and see." At least we have the Indictments Act, and more may follow.

The text of the Act is explained by Mr. Cohen in a useful series of notes; for instance, the provision of section 3 (1), as to the particulars required in an indictment, is illustrated by a case of 1349, taken from Brooke's Abridgment, which is perhaps the earliest record of the Court demanding certainty in the indictment; and the early law is referred to also under section 5 (1), for the sake of shewing how averse it was to amendment such as is now allowed. No doubt in practice the present statute will lead to a great simplification in criminal procedure; but the effect of the extreme conciseness of the new forms of indictment will be watched with interest. It will be necessary to ensure that accused persons, while losing undeserved means of escape, shall not lose any of the fair play which has hitherto been characteristic of the English administration of the criminal law. The work concludes with an outline of the history of indictments, which naturally gives further scope for research into the early records.

Excess Profits Duty.

EXCESS PROFITS DUTY AT A GLANCE: BEING A COMPLETE CHART OF PART III. OF THE FINANCE (No. 2) ACT, 1915. Compiled by W. H. BEHRENS, Solicitor, 38, Old Jewry, London, E.C. Odhams (Limited). 6d. net.

The chart of the Excess Profits Duty which Mr. Behrens has prepared should furnish very useful assistance in the computation of this new and difficult duty. In principle, of course, the duty is simply a form of income tax, but it is income tax levied at an exceptional rate on profits computed for special periods and under special rules; and the task of applying the rules will almost equal in difficulty the task of framing them. No one will expect that the scheme of excess profits duty can be put into a nutshell; but Mr. Behrens has, it would seem, done all that is possible in the way of exhibiting the various provisions clearly and concisely, and anyone who has to prepare a statement of the amount of the tax due in a given case, or to consider the procedure to be adopted in various contingencies, will find the chart very helpful.

Income Tax.

INCOME TAX RECORD. Compiled by A. P. CARRYER, Chartered Accountant. Waterlow Brothers & Layton (Limited). 3d. each; 2s. 6d. per dozen, or ten dozen and over 2s. per dozen.

The announcement accompanying this form for income tax accounts says that the making of correct income tax returns, with the preparation of claims for exemption, abatement or relief is now a matter of some complexity, and an increasing amount of work of this kind is being undertaken by solicitors and accountants. It adds that the "Income Tax Record" is an attempt to supply a standard form applicable to all cases falling under Schedule D (Trade Returns), and consists of skeleton forms:—1. For amounts to be added to or deducted from profit or loss, specifying the payments which are inadmissible as a deduction from profit; and providing a summary for ascertaining the amount of average profit. 2. For accounts of machinery, plant, &c., designed for obtaining the advantages given by the Inland Revenue Act, 1878, s. 12, and the Finance Act, 1907, s. 26, with rules for determining, when necessary, the amount claimable as arrears of depreciation to be carried forward to the following year. (3) For summarizing the nett income from all sources of a firm consisting of two or three partners; or of a sole trader. Also a table with notes and rules for computing the amounts upon which the varying rates on earned and unearned income will be chargeable, together with super tax limits and rates. 4. For working out each partner's share of the total duty payable by the firm. It would be useless here to attempt to explain how the forms are to be used or to comment on them in detail—even if we were competent to attempt this task. It is sufficient to say that they have been prepared with great care and ingenuity, and the testing of them can only be done in practice. They give numerous references to the Finance Acts, in particular to the sections granting relief, and the main provisions of the Finance (No. 2) Act, 1915, as to Excess Profits Duty are summarized. It is claimed that for accountants and solicitors preparing a large number of returns, the Income Tax Record should be invaluable for systematizing the work, for checking clients' assessments both as to the amounts and the various rates at which the charges are made, and also for supplying a convenient means for subsequent reference. It is intended that the "records" should be alphabetically arranged and stored in a card index drawer.

Books of the Week.

The Selden Society.—Public Works in Mediæval Law, Vol 1. Edited for the Selden Society by C. T. FLOWER, M.A., Barrister-at-Law. Vol. 32, 1915. Bernard Quaritch.

The Excess Profits Duty.—Profits of Controlled Establishments. By SPICER & PEGLER, Chartered Accountants H. Foulkes Lynch & Co. 6s. net.

Correspondence.

The House of Lords on Form IV.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—The judgment of the Final Court of Appeal in the case of "The Attorney-General *v.* Foran," delivered on March 27, proves that ever since the valuation under the Finance (1909-10) Act, 1910, was started, the Commissioners of Inland Revenue have misused their administrative powers.

It is only necessary to give a few quotations from the judgments:—

Lord Atkinson: "But to this statutory estoppel shutting out the truth and working possible injustice, are the Commissioners so devoted that they refuse to be bound by the Court of Appeal, and bring the respondents before this House in the effort to sustain a proceeding which, even if it were technically within the letter of the law, has no merits to support it."

"The Commissioners thus insisted that a return should be made as required, under a penalty of £50—and now have the coolness to contend that the respondents, acting thus under compulsion, had by sending in a return waived all objection to the notice by reason of defects in it of which they had then no positive knowledge or even authentic notice. A more unsound contention could not well be urged, and, having regard to the refusal of the request for further time, a more unmeritorious one. Fortunately, it is not often that one finds public departments adopting such a course."

Lord Wrenbury: "I regret that a form issued by a Government Department with a view to enforcing liability under a Taxing Statute should assume a shape which I should not be surprised to find in a prospectus issued by a company promoter, but which is not worthy of the source from which this document comes."

Incredible as it may seem, attempts by the Commissioners to extort revenue without legal warrant by means of tricks or threats of litigation are only too numerous, and characteristic of the administration of the Land Taxes and Valuation from their inception.

Surely the Government can now have no alternative but to instruct the Commissioners of Inland Revenue that such practices as those animadverted on in the judgment quoted above should at once cease.

DESBOROUGH,
Chairman of the Council.

The Land Union, St. Stephen's House, Westminster,
London, S.W.,
March 31, 1916.

In the House of Commons, on 30th March, the Chancellor of the Exchequer, replying to Mr. Hume-Williams, said the decision taken by the Government with reference to premium bonds was final, and it would not therefore serve any useful purpose to appoint a committee to consider the matter.

CASES OF THE WEEK.

House of Lords.

EYDMANN v. PREMIER ACCUMULATOR CO. 23rd March.

WORKMEN'S COMPENSATION—INJURY BY ACCIDENT—CLAIM FOR COMPENSATION BY DEPENDANT—"NOTICE . . . AS SOON AS PRACTICABLE"—DELAY—PREJUDICE—WORKMEN'S COMPENSATION ACT, 1906 (6 ED. 7, c. 58), s. 2 (1) (A).

On 7th April, 1914, a workman injured his hand. He bandaged it and went on working. On the same afternoon he told the employer's manager of the accident. The wound healed up in a week. Later he had some trouble in his arm which he attributed to gout. He then stayed away from his employment, and on 4th May he consulted a doctor for the first time, and was told that he was suffering from blood poisoning, the result of the cut on his hand. No written notice of the accident was given till 29th May, and the man died on 31st May.

The Court of Appeal held that the claim was not maintainable, and the widow appealed.

Held, allowing the appeal, that there was no evidence that the delay had prejudiced the employers.

Decision of Court of Appeal (8 *B. W. C. C.* 121) *reversed.*

Appeal by the widow of a workman from an order of the Court of Appeal setting aside an award in her favour made by his Honour Judge Radcliffe, of the county court, Northampton, in proceedings to recover compensation under the Workmen's Compensation Act, 1906, for the death of her husband. The facts fully appear from the judgment.

Lord BUCKMASTER, C.—In this case counsel for the respondents have said all that is possible in support of the judgment of the Court of Appeal, with the conclusions of which I am quite unable to agree. The only question for decision here is whether or no the respondents were prejudiced by reason of the fact that a workman in their service did not give them notice of an accident that he had incurred in the course of, and arising out of, his employment as soon as practicable after the accident had happened. The applicants are the representatives of a dead man, who was employed by the respondents as an ignition-hand in their works of mechanical engineers. On 7th April, while engaged in his work, he cut his thumb with either a piece of lead or a piece of wood—it is not quite clear which. The fact that he had injured himself was known that afternoon to the manager of the works, but neither the man nor the manager attributed any serious consequences to the injury, which appeared to be slight. The man continued at work up till 4th May, the wound during that time having healed. On 4th May he consulted a doctor, as his arm was then swelling and the glands had become affected. The doctor gave him a certificate that he was suffering from septic poisoning, and it appears that the man himself gave that certificate to his employers, and then went to bed. It is not contended that up to 4th May this man was under any obligation to serve notice upon his employers of the accident which had occurred, because it was not then believed to be of so serious a character as to give rise to any claim for compensation; but it is said, and said quite truly, that on 4th May, when the true mischief was revealed, there was imposed upon him the obligation to serve notice as soon as practicable, calling his employers' attention to the fact of the injury, the date when it occurred, and all the necessary matters specified by the Statute. That notice he omitted to send; but the omission to send the notice is not fatal to the proceedings for recovery of compensation if, while the claim is being settled by the county court judge, it appears that by want of such notice the employer was not prejudiced. On 9th May, after the man had gone to bed, his wife went down to the respondents' factory, and an important interview took place. She had attempted to get payment from the National Insurance Society, who had repudiated their liability, upon the ground that this was a case where the man had been injured in the course of his employment, and that the proper people to compensate him were his employers, such cases being outside the provisions of the National Insurance Act. She told the man whom she saw on that occasion—a Mr. Slatter—that the National Insurance Society would not pay, for the reasons I have stated, and she at least made it plain to Mr. Slatter that, in those circumstances, it was suggested that her husband was suffering from illness due to an accident which had occurred in the course of his employment. Mr. Slatter obviously took that view, for he said that he would write to the insurance company about the matter; and I think there can be no doubt that the insurance company to whom he was going to write was the company with whom the respondents were insured against accidents, and he expressed regret that her husband was ill. She called again on the following Thursday, which was 14th May, five days after the first interview, and she saw Slatter again, who told her they had not heard from the insurance company, and she was told to come again later on. On 16th May, after these two interviews, a doctor came to visit and examine the injured man, who must have been sent either by the employers or by the insurance company; there was no other person who could have sent a doctor for that purpose; and, indeed, counsel for the respondents, at the hearing of the case, referred to this man as "our doctor." He examined the man, and it is admitted that, as from that day, the employers had full knowledge of the accident and its results, and that no prejudice was suffered by omission to give notice after that date, and, therefore, what is complained of is the delay that occurred between 4th May and 16th May. Proper notice was, in fact, given on 29th May, after two more interviews between the man's wife and Mr. Slatter, and the man died on 31st May from the results of the accident. It is said the fact that between 4th May and 16th May the employers had not received notice is a fact which, without explanation, might reasonably be assumed to have caused prejudice to the employers. If that were the true conclusion to be drawn, I should think the respondents' argument here was well justified. But upon the facts, as found by the learned county court judge, fully supported by the evidence, there is nothing, in my opinion, to justify that inference, and I find it difficult to follow the reasoning by which the learned Judges in the Court of Appeal came to the conclusion that the applicants must fail. They appear to have been lead to that result by assuming that there was cast upon the applicant the burden of discharging some definite onus of establishing the negative proposition that the respondents were not prejudiced. I cannot think that that is the true view of the Statute. It is, of course, true that, at the date of the decision of the Court of Appeal in this case, they had not before them the decision of this House in the case of *Hayward* v. *Westleigh Colliery Co. (Limited)* (1915, 3 K. B. 76), which shewed that such a view was erroneous. In particular I refer to the opinion of Lord Atkinson, which expressed all that I desire to say as to what is the true burden cast upon the applicant in such a case as this. If, when the facts are all before the learned county court judge, they are facts from which he might reasonably assume that no prejudice had in fact been suffered by the respondents, that is sufficient. In this case I think the applicant fully discharged all the necessary burden of proof, and that the judgment of the Court of Appeal is wrong, and should be reversed.

Earl LOREBURN.—I agree. Upon the law of the case, I cannot doubt that in this case the appeal ought to be allowed. When an issue arises as to whether the employer was prejudiced, or was not prejudiced, by want of notice, it is just like any other issue of fact; the words of the Act of Parliament, which I need not read, themselves express the real view. In my opinion, the applicant has to prove his case, as everyone has to prove his case who brings it forward in a court of justice; but he is not required to exhaust the possibilities of prejudice and displace them, nor is he bound to demonstrate the negative; that is an erroneous point of view. And, in my view, supposing he gives no evidence at all about prejudice, but simply tells his story and says: "It is not the natural inference from this story that the employer was prejudiced; if he is prejudiced, let him shew how"; then, in case the employer does not shew how, the inference to be drawn is that there was no prejudice. It would, to my mind, be deplorable if, by exacting from an applicant a too rigorous proof of the negative (which is often incapable of proof altogether), the employer or the insurance company were encouraged to give no evidence upon a point essentially within their own knowledge. In these cases the safe and right course is that those who best know whether there is prejudice or not, if they maintain that there is prejudice, should shew it, and submit the proof they offer of it to cross-examination.

Viscount HALDANE, Lord ATKINSON and Lord PARKER agreed. Order accordingly.—COUNSEL, for the appellant, *Campion* and *J. N. Emery*; for the respondents, *Doughty* and *J. P. Eddy*. SOLICITORS, *S. Price & Co.*, for *Darnell & Price*, Northampton; *Clifford Turner, Hopton, & Co.*

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

***Re* GARRETT'S TRADE-MARK APPLICATION.** No. 1. 23rd and 24th February; 9th March.

TRADE-MARK—REGISTRATION—LETTERS SPELT OUT INTO WORD—"OGEE"—NOT DISTINGUISHABLE FROM O.G.—REGISTRAR'S DISCRETION—TRADE-MARKS ACT, 1905 (5 ED. 7, c. 15), ss. 9 (4), 12.

A firm, the initial letters of whose name were O.G., applied to register the word "Ogee" in certain classes, as a mark under the Trade-Marks Act, 1905, *s.* 9 (4). *They had used the word, and also the letters O.G., for the purpose of marking their goods for many years, and had registered the word in certain classes before* 1905. *The registrar held that the word was simply the letters O.G. spelt out, and refused the application.*

Held (*reversing* Sargant, J.), *that the registrar had a discretion to accept or refuse such an application, and had rightly exercised it, and not misdirected himself.*

Appeal by the Registrar of Trade-Marks from a decision of Sargant, J. Mr. T. W. Garrett, the surviving member of the firm of Osborne, Garrett, & Co., which carried on the business of hairdresser's sundriesmen, applied in 1915 to register the word "Ogee" as a trade-mark within the Trade-Marks Act, 1905, s. 9 (4), in respect of toilet articles and preparations. The applicant's firm had used the letters O.G. and the word "Ogee" for many years past to distinguish their goods, and had already registered "Ogee" as a trade-mark for certain classes of goods under the law in force before the Act of 1905. The registrar refused the application, on the ground that the word was really no more than the letters O.G. spelt out, and that such letters were not distinctive, and ought not to be registered. Sargant, J., reversed the decision of the registrar, and the latter appealed. *Cur. adv. vult.*

THE COURT allowed the appeal.

Lord COZENS-HARDY, M.R., said a question of general importance was raised in the case—viz., whether the registrar had any discretion in a case like the present. The mark came under section 9 (4) as a

word having no direct reference to the character of the goods, and it was argued that the registrar was bound to accept the application unless the case fell within sections 11 or 19 of the Act. That contention ought not to prevail; there was no absolute right to the registration of a trade-mark. Section 12 (2) was clear to that effect. Subject to the limitations of the prohibitory sections 9 and 11, the registrar had a discretion to refuse or to accept. *Ens* v. *Dunne* (15 App. Cas. 252), a case under the old Act, which on this point was to the same effect as the present Act, was an authority in point, and Lord Parker stated the same principle in *Registrar of Trade-Marks* v. *Du Cros* (*W. & G.*) (1913, A. C. 624). Both the registrar and the Courts, both of first instance and of appeal, had a discretion. It remained to consider how that discretion ought, in the circumstances of the present case, to be exercised. Osborne, Garrett, & Co. were an old firm, and without doubt the letters O.G., the initials of the firm, were adopted to distinguish their goods. "Ogee," which was a dictionary word, was afterwards used to distinguish them. His lordship confessed that, like Sargant, J., he was not familiar with the word as an architectural term or in any other sense. The registration of the word in certain classes in 1898 and 1903 could not now be removed. There was trade evidence to shew that the goods sold by the applicant were known and sold as "Ogee" goods, sometimes with, but more often without, the addition of the firm name. The registrar, in refusing to register the word, because it was simply the letters O.G., was not laying down any general principle; he was only saying that O.G. was no better than W. & G., and it was the consistent rule of the office since the "*W. & G.*" *case* (*supra*) to refuse to register letters when they were spelt out. His lordship thought there was no misdirection, though Sargant, J., had reversed the registrar's decision, because he thought he had misdirected himself, and partly because the long user and previous registration of the word had made it distinctive of the applicant's goods. The second ground deserved careful consideration, and had caused some hesitation; but on the whole he thought the consistent rule referred to by the registrar ought not to be departed from. A trade-mark appealed to the ear as well as to the eye. If the letters "O.G." could not be registered, the word "Ogee" ought not to be registered. The applicant might have a right to the word as a common law mark, but it was not a registrable mark. The disclaimer of the exclusive right to the use of the letters "O.G." in no way improved the applicant's position, and the risk of confusion on the part of the public with a firm whose initials were O. and G. would still exist. The registrar's experience was great, and his discretion ought not to be interfered with unless he had acted on a wrong principle. In his lordship's opinion, Sargant, J., was wrong in allowing the application, and the appeal would be allowed with costs there and below.

PHILLIMORE and WARRINGTON, L.JJ., delivered judgment to the same effect, the latter observing that if Lord Lindley, in *Re Farbenfabriken's Trade-Mark* (1894, 1 Ch. 645), intended to express a different view of the registrar's discretion to refuse a trade-mark, then he thought his judgment was to that extent inconsistent with those of members of the House of Lords in other trade-mark cases.—COUNSEL, *Sir G. Cave*, K.C., and *J. Austen-Cartmell*; *A. J. Walter*, K.C., and *L. B. Sebastian*. SOLICITORS, *Solicitor of the Board of Trade*; *Leader, Plunkett, & Leader*.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

READ *v.* **BAKER.** No. 1. 22nd and 27th March.

WORKMEN'S COMPENSATION—"ARISING OUT OF THE EMPLOYMENT"—BICYCLE ACCIDENT TO SOLICITOR'S CLERK ON BUSINESS JOURNEY—NO RISK INCIDENTAL TO EMPLOYMENT—WORKMEN'S COMPENSATION ACT, 1906 (6 ED. 7, c. 58), s. 1 (1).

A clerk to a solicitor practising in Rochester had, in the course of his employment, to attend petty sessions at Northfleet, a place ten miles distant, once a week. As a general rule he went there and back by train, his employer paying the fare, but he sometimes preferred to make the journey on his own bicycle to his employer's knowledge. While he was cycling back to Rochester along the main road a motor-lorry collided with him, and he was killed.

Held, that the accident did not arise out of the employment.

Appeal by the employer from an award of the county court judge at Rochester. The facts of the case are fully stated in the judgment of the Master of the Rolls below. *Cur. adv. vult.*

Lord COZENS-HARDY, M.R., said the appeal raised the familiar question whether an accident which proved fatal arose out of the employment of the deceased man. He was clerk to the respondent, a solicitor at Rochester, and the solicitor was clerk to the justices at Northfleet, a place ten miles distant. The justices sat once a week at Northfleet, and the deceased attended the court on his master's business, and then returned to the office at Rochester. He generally went by train, when his train fares were office expenses, and as such were paid by his master. Sometimes he went on his bicycle to the knowledge of his master and without his disapproval. On 17th June last the deceased preferred a bicycle ride to a journey by train, and the master did the same. On his way back to Rochester, soon after 12, a motor-lorry collided with his bicycle and he was killed. The county court judge had held that the accident arose out of the employment, but, in his lordship's opinion, the award could not stand. It was sufficient, for the purposes of the appeal, to point out that there was no direction by the employer to the deceased to use his own bicycle rather than the public conveyance by train, and that the road from Rochester to Northfleet was a main road with no peculiar risk. There was no ground for the suggestion that a bicycle was so dangerous an article that its permitted occasional user made the employer liable for the consequences of an accident on the road. The facts being admitted, or not disputed, it became a question of law whether the accident arose out of the employment. In his lordship's opinion it did not. The learned judge misdirected himself as to the law. To avoid future misapprehension he desired to say that it must not be assumed that the result would not have been the same if the master had directed the deceased to use his bicycle on that particular day. The present case bore no resemblance to that of *Pierce* v. *Provident Clothing and Supply Co.* (1911, 1 K. B. 997), upon which reliance was placed. The appeal must be allowed with costs.

PHILLIMORE, L.J., and SARGANT, J., gave judgment to the same effect, the latter observing that he thought the award would have had to stand if the journey by bicycle had necessarily been involved in the deceased's employment, but its use was due to his own preference.—COUNSEL, *Shakespeare*; *Pitman*. SOLICITORS, *William Hurd & Sons*; *Sismey & Co.*, for *George Clinch*, Gravesend.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

COX *v.* **COULSON.** No. 2. 18th January; 31st March.

THEATRE—CONTRACT—SEAT IN THEATRE—ACCIDENT TO ONE OF THE AUDIENCE—PLAY PROVIDED BY ARRANGEMENT WITH OWNER OF COMPANY—PISTOL FIRED OFF ON STAGE—LIABILITY OF LESSEE.

The plaintiff took a ticket to see a performance of a play entitled "In Time of War," at a theatre of which the defendant was lessee and manager. During the performance pistols with blank cartridges were fired off on the stage. For some unexplained reason one of the cartridges fired was small enough to pass into the barrel of the pistol, and, acting as a bullet, hit the plaintiff in the arm. In the county court she recovered £50 as damages. The defendant appealed to a Divisional Court. The judges, being divided in opinion, the appeal was dismissed, and leave to appeal given.

Held, that the liability of the defendant to the plaintiff was that of an invitor to an invitee, and, as the county court judge had not directed his attention to ascertaining whether reasonable care had been taken by the defendant to protect persons who had paid to see the play from any unusual risk of danger, there must be a new trial.

Decision of Divisional Court (31 *T. L. R.* 390) *reversed.*

The plaintiff paid for a seat in a theatre of which the defendant was lessee and manager to witness the performance of a play entitled "In Time of War." The performance of the play had been arranged for by the defendant with the director of a theatrical company, who was to provide the actors and scenery, and to receive 60 per cent. of the receipts, the defendant taking the remainder. During the performance pistols with blank cartridges were fired, and one of the cartridges being too small, acted as a bullet, and wounded the plaintiff. The plaintiff sued for damages, and recovered in the South Shields County Court £50. On appeal to the Divisional Court, Bailhache, J., was of opinion that the defendant had warranted that all persons connected with the performance should exercise reasonable care, so as not to expose the audience to danger, and he agreed with the county court judge that in the circumstances the plaintiff could recover. Shearman, J., thought there was no absolute warranty which, in the event of an accident, entitled the person to recover, and therefore that the decision of the judge had proceeded upon an erroneous view of the law, and there should be a new trial. The appeal to the county court having been dismissed, the defendant asked for judgment or a new trial.

THE COURT reserved judgment.

SWINFEN EADY, L.J., said the sole question was whether the defendant was legally liable for the accident. The actor who discharged the pistol was not a servant or an employee of the defendant, so the latter could not be made liable on that ground. Nor could the defendant be fixed with liability, on the ground of being a joint adventurer with Mr. Stuart Mills, who was the proprietor of the company producing the play. Although the gross takings were divided between them, there was not any partnership. Each had to discharge his own separate liability in respect of the venture. One of them might have made a profit out of the venture, and the other might have made a loss. Neither had authority to bind the other in any way—there was no agency between them. The sharing of gross returns did not of itself create a partnership (see Partnership Act, 1890, s. 2 (2)). If, therefore, the defendant was under any liability at all, it must arise out of the contract. In his opinion, the liability of the defendant was that of invitor to invitee. If there were incidents in a play which were intrinsically dangerous, unless carefully performed, especially if they involved the use of firearms, and which the manager knew, or ought to have known of, then it was an implied term of the contract between the playgoer and the other contracting party that such contracting party would use reasonable care and diligence to see that such incidents were performed without risk to the playgoer. He was not, however, under liability for any accident which he could not have prevented by the exercise of reasonable care and supervision, but which happens through some carelessness or want of skill on the part of a member of the company. He did not warrant that there should be no such negligence or want of skill. The learned judge had not directed his attention to the case from this point of view, and the judgment must be set aside and a new trial ordered.

PICKFORD, L.J., gave judgment to the same effect.

BANKES, L.J., in concurring, said that if a man was to give a performance of walking across a tight rope stretched from one side of the

gallery to the other, and he fell, the lessee would clearly be liable for any injury caused to a person sitting in the stalls if he had omitted to take the precaution of having a net under the rope. But the firing-off of blank cartridges on the stage in ordinary circumstances was attended with no danger at all to those who had paid for admission to see the piece. New trial ordered.—COUNSEL, for the appellant, *Lowenthal;* for the respondent, *Simey.* SOLICITORS, *Rawle, Johnstone, & Co.*, for *Cooper & Goodger*, Newcastle-on-Tyne; *Gibson & Weldon*, for *T. W. D. Spence*, South Shields.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re **TOD. BRADSHAW v. TURNER.** Sargant, J. 25th February.

WILL—CONSTRUCTION—TIME OF DISTRIBUTION—SHARES ADVANCED AND UNADVANCED—HOTCHPOT—INCOME.

Where there is a gift to a tenant for life, with remainder among a class, and a common form hotchpot clause, but the estate, by reason of its nature, cannot be divided immediately after the period of distribution has arrived at the death of the tenant for life, the advanced children must bring their advances into hotchpot, with interest at 4 per cent. per annum, up to the time when the estate is actually distributed; but such interest is only to be computed from the time when the tenant for life died, and not from the dates of the respective advances, or from the death of the testator.

Re Rees, Rees *v.* George (1880, 17 *Ch. D.* 701) *followed and applied.*

The cases of Re Lambert (1897, 2 *Ch. D.* 169), Re Poyser (1908, 1 *Ch.* 828), Re Willoughby (1911, 2 *Ch. D.* 581-600), Re Craven (1914, 1 *Ch. D.* 358), Re Forster-Brown (1914, 2 *Ch. D.* 584) *followed.*

The cases of Re Hargreaves (1903, 88 *L. T. Rep.* 100), Re Gilbert (1908, *W. N.* 63), *and* Re Hart (107 *L. T.* 757) *not followed.*

This was a summons to determine whether the distribution of income and capital of an estate ought to be on the basis laid down in *Re Hargreaves* (*supra*), or on the basis laid down in *Re Poyser* (*supra*). The facts were as follows:—The testator, by his will, dated 18th January, 1892, appointed his wife and his sons, J. H. Tod and A. M. Tod, executors and trustees, and, after certain legacies, including a trust legacy to his trustees, he made a general devise and bequest to his said trustees upon trust to sell and convert as and when they should think expedient, and he directed that the income of his estate should be treated like the income of the investments which would arise from the proceeds of sale until conversion. Then he provided for four sums of £6,000 each for each of his daughters, and for the settlement of the legacy of the daughter who was then unmarried, the other three sums being given to the trustees of the married daughters' settlements. He also declared that the will was made on the assumption that the residuary real and personal estate disposed of thereby (including the money to the income of which his wife was entitled under the trusts of the settlement executed on their marriage, and the sums of £5,000 and £2,300 or thereabouts which he paid on account of his son J. H. Tod, which sums were to be deducted from the share of his residuary estate thereinafter given in trust for the benefit of the son's wife and family), after payment thereout of his debts, funeral and testamentary expenses, and the legacies thereby given other than legacies to his wife or any of his children, would amount to upwards of £60,000, and he gave directions in case that assumption was not realized. Then he directed that the trustees were to stand possessed of the residue of his residuary estate after payment of the money before mentioned "as to one-half on trust to pay transfer or invest the same in the names of his wife and his son A. M. Tod, to be held upon trust to pay the annual income to Mary Tod, the wife of J. H. Tod, for life, for her separate use and without power of anticipation," and after her decease upon trust for their family. Then the testator directed the general trustees of the will (who were different persons from the trustees of J. H. Tod's share) to hold the other moiety of the residue upon trust in favour of A. M. Tod and his wife and family. By another material clause (although it did not actually take effect) the testator provided that, if he should at any time thereafter give to any son or daughter any sum exceeding £1,000 at any one time, any sum so advanced should be considered as a payment by him on account of the sums thereinbefore bequeathed to or in trust for him or her, or his or her children, and that the amount so given (with interest from the date of the advance) should be brought into account and deducted from the sum thereinbefore bequeathed to him or her. The testator died in July, 1893, leaving his widow and several children of their marriage. A large part of his estate remained unrealized down to the date of the present application, and a considerable part of it consisted of house property. A number of investments were from time to time down to 1910 appropriated to the two settled shares, the appropriations to A. M. Tod's share having exceeded those to J. H. Tod's share by £3,300, and thus the amount remaining to be accounted for by J. H. Tod's share was reduced to £4,000. It was now proposed, with the consent of the various persons interested (as to some who were infants, subject to the approbation of the Court), to have a scheme of division of the estate still remaining unappropriated between the two moieties. Counsel for the plaintiff said that the income of the unappropriated estate had been applied first for four years on the principle laid down in the case of *Re Hargreaves* (1903, 88 L. T. Rep. 100), and for the next two years on the principle laid down in the case of *Re Poyser* (1908, 1 Ch. 828), and he argued that, on the appropriation of both income and capital under a scheme which had been brought in, the principle of *Re Poyser* ought to have been followed all through, and should now be applied. He relied on *Re Rees* (1881, 17 Ch. D. 701), where the proper method was very clearly explained by Jessel, M.R., and said that there should have been paid to A. M. Tod's share during the years when the Hargreaves principle was being applied (as he contended wrongly) interest at 4 per cent. on the amount remaining to be equalized, with a division of the residue of the income equally, and the capital ought now to be similarly treated, i.e., £4,000 should be appropriated to the share, and then an equal distribution made of the balance. Counsel for persons interested in J. H. Tod's share said the method adopted in *Re Hargreaves* (*ubi supra*) was the correct method to be adopted here.

SARGANT, J., after stating the facts, said: There is no doubt as to how the law stood in this matter before the case of *Re Hargreaves* (*supra*) was decided. Whether for the purpose of making good an advance within the language of the Statute of Distributions or for the purpose of equalizing an advancement made after the date of the will, where the will directed the distribution of the residue in equal shares between children, or in the third case of a will giving the residue amongst children, with a special provision that advancements made prior to the date of the will ought to be deducted or brought into account, or brought into hotchpot or debited, the universal practice of the Court is as stated by Jessel, M.R., in *Re Rees* (*supra*), where it was held that the advanced children must bring their advances into hotchpot, with interest at 4 per cent. per annum, up to the distribution of the estate. In that case distribution was postponed until the widow's death, and it was held that the sums advanced carried interest as from her death. The practice of the Court was stated quite generally, and no question as to it could possibly have been raised before *Re Hargreaves*. *Re Lambert* (*supra*) was to the same effect, although there Stirling, J., only allowed interest at 3 per cent., a rate which has since been corrected to 4 per cent. Then came *Re Hargreaves*, which has been frequently commented upon and generally distinguished. As I have already stated in *Re Forster-Brown* (*supra*), *Re Hargreaves* was an extremely special case, depending on the particular language employed in the will and on that language as interpreted by Romer, L.J., and Cozens-Hardy, L.J., both of whom thought that there were special provisions there which provided for the fractional ascertainment of the shares of the estate at the date of the death as at the then present values of the assets forming part of that estate, which mainly consisted of railway stocks and Stock Exchange securities. Since *Re Hargreaves* Warrington, J., had dealt with more or less similar cases in *Re Poyser* and *Re Craven* (*supra*), and in each case has distinguished *Re Hargreaves*, and clearly indicated his opinion that it was a very special case not affecting the general practice of the Courts. Buckley, L.J., in *Re Willoughby* (*supra*) referred to *Re Hargreaves* as being a decision founded on the particular facts of that case, and a very special case. As against that there is a note of a decision of Neville, J., in *Re Gilbert* (*supra*), but that note is not sufficiently full to justify me in drawing any real inference as to the exact provisions of the will, or the exact grounds on which the Court proceeded. Eve, J., in *Re Hart* (*supra*) seems to have come to the conclusion that the principle of *Re Hargreaves* ought to be applied there, but I think that Eve, J., considered that the scheme of the will was such as to render the decision in *Re Hargreaves* more applicable than that in *Re Poyser*, and apparently those two cases were the only authorities to which Eve, J., was referred. It seems to me that it is a considerable refinement to equalize an advance of money by setting off against it the fractional share of an estate, and that, although that ought to be done where the language of the will, as interpreted by the Court of Appeal in *Re Hargreaves*, specially directs that course to be followed, yet in an ordinary common form case of the kind now before the Court, the advance of money has to be equalized by making up to the unadvanced share a sum of money, and not a fractional proportion. Until *Re Hargreaves* it would have been impossible to raise any question here at all. I hope that some case of this kind will shortly be taken to the Court of Appeal, so that the general doctrine of the Court may be settled, either by way of affirming the general practice before *Re Hargreaves* was decided, or by laying down affirmatively that in ordinary cases the principle of that case ought to be followed. I therefore hold that the method adopted in 1913 (in accordance with *Re Poyser*) is the correct method.—COUNSEL, *Horace Freeman; Cecil W. Turner; R. Roope Reeve; Fairfax Luxmoore.* SOLICITORS, *Collyer-Bristow, Curtis, Booth, Birks, & Langley; E. F. Turner & Sons; Oldfields.*

[Reported by L. M. MAY, Barrister-at-Law.]

Re **COOKE. RANDALL *v.* COOKE.** Younger, J. 10th, 15th, 16th 22nd, and 23rd February.

WILL—CONSTRUCTION—ADVANCES — HOTCHPOT — NECESSARY DELAY IN DISTRIBUTION—INTEREST ON ADVANCES—METHOD OF CALCULATION FOR DISTRIBUTION OF INCOME AND CAPITAL—QUANTUM OF INTEREST—R. S. C. 1883, ORD. LV., R. 64.

Where the will of a testator shewed that he did not contemplate an immediate division of his estate, and each residuary legatee, until the final appropriation of his share, was entitled to a corresponding share of the income of the entire estate, and there was the usual hotchpot clause and there had been advances,

Held, that those beneficiaries who had had advances ought to be

charged with interest on their advances at the rate of 4 per cent., following the method adopted in the cases of Re Poyser, Landen *v.* Poyser (1908, 1 *Ch.* 828), Re Craven, Watson *v.* Craven (1914, 1 *Ch.* 358), *and* Re Forster-Brown, Barry *v.* Forster-Brown (1914, 2 *Ch.* 584); *and that it was not necessary to value the whole estate as at the testator's death (or at the expiration of one year therefrom), adding to the capital the amount of the advance and then deducting it from the share as was done in* Re Hargreaves (1902, 86 *L. T.* 43; 1903, 88 *L. T.* 100).

The rate of interest to be allowed on such advances should be allowed at 4 per cent., in accordance with R. S. C., ord. 55, *r.* 64.

Re Davy, Hollingsworth *v.* Davy (1908, 1 *Ch.* 61) *applied.*

This was another summons to determine the vexed question of whether the calculation for purposes of divison of an estate where there had been advances and there was a hotchpot clause in the will, should be, according to the principle of *Re Hargreaves* (1903, 88 L. T. 100) and the cases following it, or according to the principle of *Re Poyser* (1908, 1 Ch. 828), and the cases following it. The facts were these: The testator, who died in 1913, after bequeathing a life annuity of £800 a year to his wife, and other life annuities and bequests, authorized and directed his trustees to carry on his business for not less than one year or more than two years from the date of his death, and to employ therein the capital which was so employed at the date of his death, and gave directions for selling the same, including an offer to be made to two persons in his employment, and including provision for payment of the purchase money by instalments extending over seven years. He gave his residuary real and personal estate to trustees on trust for sale and conversion, and investment, and directed them to stand possessed of the residuary trust funds in trust to pay the annuities thereinbefore bequeathed, and subject thereto as to five sixteenth parts upon trust, to invest the same, and pay the income to his son, Sam Cooke, during his life, with remainder to his children, and the testator declared that certain advances made to his son should not be treated as a debt owing to the testator, but should be brought into account by way of hotchpot in the division of the testator's residuary estate. And the testator directed the trustees to hold the remaining sixteenth shares upon trusts in favour of other persons and their children; and empowered his trustees to postpone sale and conversion, and directed the income of the unconverted property, including the profits from his business, to be applied from the date of his death in the same way as the income would have been applicable if such property had been converted and the proceeds invested; and he specially directed his trustees to continue to hold, as long as they should think fit, certain shares in some private companies, whether authorized or not under the investment clause contained in his will, without being responsible for any loss. The testator's estate consisted largely of shares in these companies. The average rate of income earned by the estate since the testator's death had been upwards of 9 per cent. Counsel for the residuary legatees pointed out that this case was unlike *Re Craven* (1914, 1 Ch. 358), in that there the securities were unauthorized, and so there would have to be a sale in any event, while in this case there would have to be a valuation in any event.

YOUNGER, J., after stating the facts, said: It is clear that the testator did not contemplate an immediate division of his estate, and that each residuary legatee till the final appropriation of his share was entitled to a corresponding share of income of the entire estate. It is equally clear that the estate was not capable of an exact, but only of an approximate valuation. Under these circumstances three methods of dealing with the income have been suggested: (1) that the whole estate ought to be valued as at the testator's death (or at the expiration of 1 year therefrom), adding to the capital the amount of the advance, and then deducting it from the share as in *Re Hargreaves* (1903, 88 L. T. 100); (2) as a modification of that method, that the advanced son ought to be treated as having in his hands so much of the estate, bearing interest at the average rate earned by the rest of the estate; and (3) that he ought to be charged with interest on the advance at the rate of £4 per cent. only, as in *Re Poyser* (1908, 1 Ch. 828), *Re Craven* (1914, 1 Ch. 358), and *Re Forster-Brown* (1914, 2 Ch. 584). In my opinion, the principle of *Re Hargreaves* (*ubi supra*) is inapplicable to the present case. The observations of Romer, L.J., in that case are, in my opinion, only intended to apply to a case in which the Court could accurately arrive at a valuation. The case was so explained by Warrington, J., in *Re Poyser*, and in *Re Craven* (*supra*), and by Sargant, J., in *Re Forster-Brown* (*supra*), where the learned Judges pointed out that the principle adopted in *Re Hargreaves* really turned on the fact that the testator there meant that the whole of his estate should be valued at his death. There is no similar intention to be found in the present will, and I think that the fairer method is to compute interest on the advances rather than to resort to an immediate valuation of the whole estate, which could only be speculative, but would nevertheless be final. It has been pointed out in argument that, in *Re Craven*, the securities were not authorized investments, so that they would be the subject of an ultimate sale, and not of valuation, while in the present case a valuation would have to be made at some time or other; but in my opinion that is not a sufficient distinction to lead me to a different conclusion. As regards the rate of interest, the second method above referred to was rejected by Joyce, J., in *Re Hargreaves* (1902, 86 L. T. 43), and I think that the rate of interest to be allowed on the advances must be £4 per cent., in accordance with ord. 55, r. 64, and the decision of the Court of Appeal in *Re Davy* (1908, 1 Ch. 61).—COUNSEL, *Percy Wheeler; Owen Thompson; Bryan Farrer; R. Roope Reeve.* SOLICITORS, *Kinch & Richardson*, for *Smith & Smith*, Burnley; *Corbin, Greener, & Cook*, for *C. H. March*, Selby; *Littledale & Lefroy*, for *Southern, Fullalove, & Ritchie*, Burnley.

[Reported by L. M. MAY, Barrister-at-Law.]

CASES OF LAST SITTINGS.

King's Bench Division.

WATKINS *v.* COTTELL. Avory and Rowlatt, JJ. 4th and 5th November.

CARRIER—CARRIAGE OF GOODS—FURNITURE REMOVER—DAMAGE BY ACCIDENTAL FIRE—NO IMPLIED LIABILITY AS A COMMON CARRIER.

The defendant, a furniture remover, undertook the removal of the plaintiff's furniture from B. to M. Before agreeing to remove the goods the defendant inspected them and then submitted an estimate. Apart from the agreement as to the price, no other terms were mentioned. On the journey a fire broke out through no fault of the defendant's, and the goods were damaged. The plaintiff sued the defendant for the loss sustained. It was admitted that the defendant was not a common carrier, but the plaintiff contended that, as he was exercising the public employment of a carrier, he was under the same liability as a common carrier.

Held, that there was no evidence that the defendant undertook the liability of a common carrier.

Liver Alkali Co. *v.* Johnson (1874, *L. R.* 9 *Ex.* 338) *considered and distinguished.*

Appeal from the Bath County Court. The plaintiff employed the defendant, a furniture remover, to remove his furniture from Bath to Melksham. Before undertaking the removal the defendant, in accordance with his usual practice, visited the plaintiff's house and inspected the furniture, and then submitted an estimate of £2 10s., which the plaintiff accepted. No other terms were mentioned. The furniture was loaded on the defendant's van, and on the journey a fire broke out and damaged some of the furniture. The plaintiff sued the defendant for the loss sustained. It was admitted that the defendant was not a common carrier, but it was contended that, as he was prepared to carry anyone's goods subject to a price being agreed upon, he was exercising the public employment of a carrier, and therefore incurred the liability of a common carrier. The county court judge found as a fact that the fire was not caused by the negligence of the defendant. He, however, accepted the plaintiff's contention, which he thought was supported by *Liver Alkali Co.* v. *Johnson* (1874, L. R. 9 Ex. 338), and gave judgment for the plaintiff. The defendant appealed. It was contended for the appellant that a common carrier was bound to carry for everybody at a fixed rate. Here the appellant never carried without inspecting the furniture, and made a special bargain with regard to the price. The case was therefore distinguishable from *Liver Alkali Co.* v. *Johnson*, and the appellant had not incurred the liabilities of a common carrier. *Scaife* v. *Farrant* (1875, L. R. 10 Ex. 358) was relied upon. For the respondent it was contended that the appellant was exercising the public employment of a carrier. He was ready to carry for anyone, subject to the price being agreed upon, and, as he had not made any stipulation limiting his liability, he had impliedly incurred the liability of a common carrier.

AVORY, J., in giving judgment, said: It was admitted that the defendant was not a common carrier, and as it was not suggested that there was any express contract that he should be liable as such, that admission seemed to put the plaintiff out of court. It was, however, said that he was one of a class of persons who exercised the public employment of carrying goods, and, therefore, impliedly incurred the liability of a common carrier; that is to say, he was liable as an insurer. His lordship doubted whether there was such a class as distinguished from common carriers. In his opinion, if a person exercised his employment so as to incur the liability of a common carrier, he was a common carrier. The learned county court judge had relied upon *Liver Alkali Co.* v. *Johnson* (*supra*) as supporting him in his finding that the defendant was liable; but, in his lordship's opinion, that case was no authority for the proposition that a person exercising a public employment of carriage was contracting on the footing of a common carrier; the judgment in that case proceeded on the ground that the defendant was a common carrier. Kelly, C.B., in delivering the judgment of the Court of Exchequer (1872, L. R. 7 Ex. 267), said that he felt constrained to hold that there was evidence that the defendant was a common carrier, and he added, at p. 269, "If each particular voyage had been made under a special contract containing stipulations applicable to that voyage only, the case would have been different." That was the passage relied upon by the defendant in the present case, but the county court judge was of opinion that, as there were no special stipulations applicable to the particular contract of carriage, apart from the ordinary stipulation as to price, the case was indistinguishable from the *Liver Alkali Co. case*, where a separate bargain was made in each case, the employer paying a specified rate per ton. His lordship differed from the county court judge. He thought that there was something more important than a mere stipulation as to price in the present case, for before agreeing to carry the goods at all, the defendant first required to inspect them. The defendant was, therefore, not a person ready to carry for anyone at a fixed rate, but one

who always required an inspection of the goods before he would undertake to carry them at all. The county court judge had drawn a wrong inference as to the defendant's terms of business when he said that he was ready to accept anyone's goods; there was no evidence of that. The county court judge's judgment was based on a misapprehension of the effect of the decision in the Exchequer Chamber in *Liver Alkali Co.* v. *Johnson* (1874, L. R. 9 Ex. 338). It was true that Blackburn, J., used words which might appear to support the plaintiff's contention in this case when he said, at p. 340, "We have purposely confined our expressions to the question, 'whether the defendant has the liability of a common carrier,' for we do not think it necessary to inquire whether the defendant is a carrier so as to be liable to an action for not taking goods tendered to him." But he concluded by saying that the judgment of the Court below was right. The true effect of that judgment, as had been pointed out by Cockburn, C.J., in *Nugent* v. *Smith* (1876, 1 C. P. D. 423), was to affirm the judgment of the Court of Exchequer that the defendant was a common carrier. However that might be, it was no authority for holding that a furniture remover, who did not carry for everyone, but who made a special contract in each case after inspecting the goods, was a common carrier, or had incurred the liability of a common carrier. There was no evidence that the defendant had undertaken such liability, and the county court judge had misdirected himself in holding that he was bound by the *Liver Alkali Co. case* to decide in favour of the plaintiff.

ROWLATT, J., agreed. It was said that, although the defendant was not a common carrier, he had contracted on the footing of a common carrier, and had therefore incurred the same liability. In his opinion, the distinction was merely a matter of words. In the present case, however, there was no pretence for saying that the defendant had taken upon himself the role of a common carrier. The contract included more than the mere carriage of the furniture, it included the removal from one house and the placing of it in another. The transit over the road was a mere incident of the contract. The case of *Scaife* v. *Tarrant* (1875, L. R. 10 Ex. 358) shewed that a contract for the removal of furniture stood upon a different footing from an ordinary contract of carriage, and that, in the absence of an express agreement to accept the liability of a common carrier, a furniture remover, who in every case inspected the furniture before agreeing to carry, could not be said to have impliedly incurred the liability of a common carrier. The appeal must, therefore, succeed. Appeal allowed.—COUNSEL, *Bromley Eames; Croom Johnson.* SOLICITORS, for the appellant, *Church, Adams, & Prior*, for *A. E. Witty*, Bath; for the respondent, *H. G. Kenyon*, for *Ricketts, Son, & Vezey*, Bath.

[Reported by L. H. BARNES, Barrister-at-Law.]

New Orders, &c

New Statutes.

On 30th March the Royal Assent was given to the following statutes:—

The Consolidated Fund (No. 2) Act, 1916.
The Naval and Military War Pensions, &c. (Expenses) Act, 1916.

Service of Writ by Advertisement.

We are informed by the Senior Master of the Supreme Court that the King's Bench Masters have sanctioned the following short form of advertisement for Service of Writ of Summons by Advertisement.

The Masters are of opinion that in many cases the length of the usual form makes the cost of publication excessive.

SHORT FORM OF ADVERTISEMENT SANCTIONED BY KING'S BENCH MASTERS.

To C. D., of (or late of)

TAKE NOTICE, that an action has been commenced against you in the High Court of Justice, King's Bench Division, 1916, B. No. , by A. B., of , in which the plaintiff's claim is for [*State very shortly the nature of claim, and the amount (if any) claimed in the indorsement on the writ.*]

And that it has been ordered that service of the writ in the said action on you be effected by this advertisement. If you desire to defend the said action you must within days from the publication of this advertisement, inclusive of the day of such publication, enter an appearance at the Central Office, Royal Courts of Justice, Strand, London. In default of such appearance judgment may be entered against you.

(Signed) .....
of .....
Plaintiff's Solicitor.

Dated .....

War Orders and Proclamations, &c.

The "London Gazette" of 31st March contains the following:—

1. A Proclamation, dated 30th March (printed below), of 22nd April as a Bank Holiday.

2. A Proclamation, dated 30th March (printed below), under s. 43 of the Customs Consolidation Act, 1873, prohibiting the importation of certain goods.

3. An Order in Council, dated 30th March (printed below), further modifying the Declaration of London.

4. An Order in Council, dated 30th March (printed below), further amending the Defence of the Realm (Consolidation) Regulations, 1914.

5. An Order in Council, dated 30th March (printed below), further amending the Defence of the Realm (Liquor Control) Regulations, 1915. These regulations are printed in 59 SOLICITORS' JOURNAL, at p. 563; the amending Order of 14th October, 1915, *ante* p. 13, and that of 15th February, 1916, *ante*, p. 294. The present Order is in substitution for that of 15th February.

6. An Order in Council, dated 30th March (printed below), extending the provisions of the Aliens Restriction (Consolidation) Order, 1916.

7. An Order in Council, dated 30th March, applying to the Isle of Man, with certain modifications, the Regulations contained in the Military Service (Regulations) Order, 1916.

8. An Order in Council, dated 30th March, further amending the Proclamation of 28th July, 1915, prohibiting the exportation from the United Kingdom of certain articles to certain or all destinations.

9. A Notice that Orders have been made by the Board of Trade under the Trading with the Enemy Amendment Act, 1916, requiring six more businesses to be wound up, bringing the total to 81.

10. An Admiralty Notice to Mariners, dated 30th March (No. 343 of the year 1916), relating to England and Wales, South and West Coasts. All excursion steamer traffic is prohibited in Plymouth Sound. The passage of vessels through the channel southward of the Breaksea light-vessel is entirely prohibited. Vessels contravening this regulation are liable to be fired upon. The Notice is a repetition of Notice No. 317 of 1916, with additions.

The "London Gazette" of 4th April contains the following: —

11. Appointments under the Military Service Act, 1916, of additional members of the following Appeal Tribunals:—Salop and Hereford (1), North Riding of Yorkshire (3).

12. A Notice that Orders have been made by the Board of Trade under the Trading with the Enemy Amendment Act, 1916, requiring six more businesses to be wound up, bringing the total to 87.

13. An Admiralty Notice to Mariners, dated 1st April (No. 350 of the year 1916), relating to the English Channel, North Sea, and Rivers Thames and Medway. The Notice is a repetition of Notice No. 272 of 1916, with amendments.

A Proclamation

FOR A BANK HOLIDAY.

We, considering that it is desirable that Saturday, the Twenty-second day of April next, should be observed as a Bank Holiday throughout the United Kingdom, and in pursuance of the provisions of "The Bank Holidays Act, 1871," do hereby, by and with the advice of Our Privy Council, and in exercise of the powers conferred by the Act aforesaid, appoint Saturday, the Twenty-second day of April next, as a special day to be observed as a Bank Holiday throughout the United Kingdom, under and in accordance with the said Act, and We do, by this Our Royal Proclamation, command the said day to be so observed, and all Our loving subjects to order themselves accordingly.

30th March.

A Proclamation

FOR PROHIBITING THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

[Recitals.]

Now, therefore, &c.:

As from and after the Thirtieth day of March, 1916, subject as herein-

after provided, the importation into the United Kingdom of the following goods is hereby prohibited, viz. :—

Baskets and basket ware (except baskets and basket ware of bamboo).
Cement.
China ware, earthenware and pottery, not including cloisonné wares.
Cotton yarn, cotton piece goods and cotton manufactures of all kinds, except hosiery and lace.
Cutlery.
Fatty acids.
Furniture, manufactured joinery and other wood manufactures, except lacquered wares.
Hardware and hollow-ware.
Oilcloth.
Soap.
Toys, games and playing cards.
Wood and timber of the following kinds, viz. :—beech, birch, elm, and oak.
Woollen and worsted manufactures of all kinds except yarns.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 4) Proclamation, 1916.

30th March.

Declaration of London.

ORDER IN COUNCIL.

Whereas by the Declaration of London Order in Council No. 2, 1914, His Majesty was pleased to direct that during the present hostilities the provisions of the Convention known as the Declaration of London should, subject to certain omissions and modifications therein set out, be adopted and put in force by His Majesty's Government; and

Whereas doubts have arisen as to the effect of Article 1 (iii) of the said Order in Council on the right to effect the capture of conditional contraband on board a vessel bound for a neutral port; and

Whereas it is expedient to put an end to such doubts and otherwise to amend the said Order in Council in the manner hereinafter appearing; and

Whereas by Article 19 of the said Declaration it is provided that whatever may be the ulterior destination of a vessel or of her cargo, she cannot be captured for breach of blockade if, at the moment, she is on her way to a non-blockaded port; and

Whereas it is no longer expedient to adopt Article 19 of the said Declaration;

Now, therefore, His Majesty, by and with the advice of His Privy Council, is pleased to order, and it is hereby ordered, as follows :—

1. The provisions of the Declaration of London Order in Council No. 2, 1914, shall not be deemed to limit or to have limited in any way the right of His Majesty, in accordance with the law of nations, to capture goods upon the ground that they are conditional contraband, nor to affect or to have affected the liability of conditional contraband to capture, whether the carriage of the goods to their destination be direct or entail transhipment or a subsequent transport by land.

2. The provisions of Article 1 (ii) and (iii) of the said Order in Council shall apply to absolute contraband as well as to conditional contraband.

3. The destinations referred to in Article 30 and in Article 33 of the said Declaration shall (in addition to any presumptions laid down in the said Order in Council) be presumed to exist, if the goods are consigned to or for a person who, during the present hostilities, has forwarded imported contraband goods to territory belonging to or occupied by the enemy.

4. In the cases covered by Articles 2 and 3 of this Order, it shall lie upon the owner of the goods to prove that their destination was innocent.

5. From and after the date of this Order, Article 19 of the Declaration of London shall cease to be adopted and put in force. Neither a vessel nor her cargo shall be immune from capture for breach of blockade upon the sole ground that she is at the moment on her way to a non-blockaded port.

6. This Order may be cited as "The Declaration of London Order in Council, 1916."

And the Lords Commissioners of His Majesty's Treasury, the Lords Commissioners of the Admiralty, and each of His Majesty's Principal Secretaries of State, the President of the Probate, Divorce, and Admiralty Division of the High Court of Justice, all other Judges of His Majesty's Prize Courts, and all Governors, Officers, and Authorities whom it may concern, are to give the necessary directions herein as to them may respectively appertain.

30th March.

Defence of the Realm Regulations.

ORDER IN COUNCIL.

[Recitals.]

It is hereby ordered, that the following amendments be made in the Defence of the Realm (Consolidation) Regulations, 1914 :—

1. After Regulation 12A the following Regulation shall be inserted :—

"12B. In any area in which an order made under Regulation 11 or Regulation 12 requiring lights to be extinguished or obscured is in force the ringing and chiming of bells and the striking of clocks audible in any street or other open space shall be prohibited between the hours between which lights are so required to be extinguished or obscured, except in cases where special permission is obtained from the competent military authority, and if any person having control of any bells or clock allows the bells to be rung or chimed or the clock to strike in contravention of the provisions of this Regulation he shall be guilty of a summary offence against these Regulations."

2. In Regulation 19, at the end of the definition "naval or military work" contained in that Regulation there shall be added the words "or plant therein."

3. After Regulation 25 the following Regulations shall be inserted :—

"25A. No person shall without lawful authority display or make any signal, visual or otherwise, of any nature liable to be mistaken for any signal authorized to be used in the case of an attack by the enemy, or communicate any information likely to cause any such authorized signal to be displayed or made; and if any person acts in contravention of this provision he shall be guilty of an offence against these Regulations."

"25B. The competent military authority may issue orders specifying the action to be taken, in accordance with any preconcerted scheme, by persons and authorities in the event of notice being given to them, in a preconcerted form or manner, in connection with an anticipated attack by hostile aircraft, and if any person affected by any such order fails to comply therewith he shall be guilty of an offence against these Regulations."

4. In paragraph (g) of Regulation 45, after the words "government department" in both places where those words occur there shall be inserted the words "or the government of any of His Majesty's dominions or any foreign government."

5. The following Regulation shall be inserted after Regulation 53 :—

"53A. It shall be lawful for any person duly authorized by the local registration authority under the National Registration Act, 1915, for any area, or by the chief officer of police for any district, or for the police constable, to visit any house and to require the production to him of the certificates of registration of all male persons living in the house who are or who ought to have been registered under the National Registration Act, 1915, and to inspect and take copies of the certificates produced to him, and if any such person fails, without reasonable excuse, to produce such a certificate, he shall be guilty of a summary offence against these Regulations."

30th March.

Defence of the Realm (Liquor Control).

ORDER IN COUNCIL.

[Recitals.]

It is hereby ordered, as follows : :—

The Order in Council of the fifteenth day of February, nineteen hundred and sixteen, is hereby revoked, and for the paragraph which by that Order was directed to be inserted at the end of Regulation 2 the following paragraph shall be substituted :—

"Where by any Order of the Board the sale of intoxicating liquor in licensed premises in any area is restricted to a total of five and a half hours a day, or less, the weekly half-holiday required to be given to the assistants employed in such premises under section 1 of the Shops Act, 1912, may, in the case of assistants whose employment is wholly or mainly in connection with the sale of intoxicating liquor, begin not later than three instead of half-past one o'clock in the afternoon, but this provision shall not apply to any licensed premises in which any such assistant is employed for more than sixty-five hours in any week exclusive of meal-times."

30th March.

Aliens Restriction Order.

ORDER IN COUNCIL.

[Recitals.]

Now, therefore, &c. :

It is hereby ordered, as follows :—

1. The following Article shall be inserted after Article 22 of the Aliens Restriction (Consolidation) Order, 1916 :—

Aliens engaged on munitions work.

22A.—(1) An alien shall not undertake or perform munitions work, as defined in this Order, unless permission in writing has been obtained by him or on his behalf from the Minister of Munitions and is for the time being in force :

Provided that, subject as hereinafter provided with respect to identity books, an alien who was on the thirtieth day of March, nineteen hundred and sixteen, engaged on munitions work may continue to perform that work until either such permission as aforesaid is granted or notice is sent by the Minister of Munitions to him directly or through his employer that such permission cannot be granted.

(2) Without prejudice to the foregoing provisions of this Article, as from the first day of July, nineteen hundred and sixteen, an alien (wherever resident) shall not undertake or perform munitions work unless he has in his possession an identity book obtained in pursuance of Article 18B of this Order and duly filled in and attested.

(3) A person shall not employ any alien on munitions work if the alien is by this Order prohibited from undertaking or performing the work.

(4) A person shall not take any steps to obtain the services of aliens or any alien not in the United Kingdom for munitions work in the United Kingdom except with the permission in writing of the Minister of Munitions, and subject to such special or general conditions as the Minister may impose.

(5) After the thirtieth day of March, nineteen hundred and sixteen, a person shall not engage or take any steps to engage an alien who is in the United Kingdom for employment on munitions work except through a Board of Trade labour exchange.

(6) A person who on the thirtieth day of March, nineteen hundred and sixteen, is employing any alien on munitions work shall forthwith send notice of the fact to the Minister of Munitions, which notice shall state the name, nationality, sex, address, and age of the alien, and also such further particulars with respect to the alien as the Minister may require; and where an alien who is employed on munitions work leaves or is about to leave such employment, his employer shall before he leaves, or within twenty-four hours after he leaves, as the case may be, send notice of the fact to the nearest Board of Trade labour exchange and to the Minister of Munitions, which notice shall state the same particulars as aforesaid.

(7) Where application is made by or on behalf of an alien for permission to undertake or perform munitions work the alien shall, if so required by the Minister of Munitions or the Board of Trade, attend for inquiry at such time and place as the Minister or Board may direct.

(8) The occupier of every establishment to which the provisions of section seven of the Munitions of War Act, 1915, as amended by any subsequent enactment, are applied by order of the Minister of Munitions, shall, as soon as may be after the thirtieth day of March, nineteen hundred and sixteen, take steps to bring to the notice of any aliens employed in the establishment the provisions of this Article.

(9) Any permission given by the Minister of Munitions to an alien under this Article may be made subject to such conditions as the Minister may think fit to impose on the alien to whom it was granted, and the Minister may also impose conditions on any person employing any alien on munitions work as to the manner in which the alien is to be employed, and any such alien or employer shall comply with any conditions so imposed.

Any permission given by the Minister of Munitions under this Article may be at any time revoked by the Minister.

2. The following paragraph shall be inserted in Article 31 of the Aliens Restriction (Consolidation) Order, 1916, immediately after the words "includes such manager;" :—

"The expression 'munitions work' means work in any establishment of a class to which the provisions of section seven of the Munitions of War Act, 1915, as amended by any subsequent enactment, are applied by order of the Minister of Munitions, whether or not the work is munitions work as defined by section nine of the Munitions of War (Amendment) Act, 1916."

30th March.

Trading with the Enemy Rules.

THE TRADING WITH THE ENEMY (VESTING AND APPLICATION OF PROPERTY) AMENDMENT RULES, 1916, DATED MARCH 29, 1916, MADE BY THE LORD CHANCELLOR UNDER THE TRADING WITH THE ENEMY AMENDMENT ACT, 1915, 5 GEO. V., CAP. 12.

1. Rule 9 of the Trading with the Enemy (Vesting and Application of Property) Rules, 1915, is hereby annulled, and the following Rule shall stand in lieu thereof :—

9. The fees payable under these Rules shall be fees which would be payable according to the ordinary practice of the Court to which the application is made. Provided that the Court to which the application is made may remit or excuse in whole or in part, any fees so paid or payable.

2. Nothing in these Rules shall affect the fees payable in the County Court, in pursuance of the County Courts Trading with the Enemy (Application of Property) Rules, 1915.

3. These Rules may be cited as the "Trading with the Enemy (Vesting and Application of Property) Amendment Rules, 1916," and shall come into operation forthwith.

Dated the 29th day of March, 1916.

(Signed) BUCKMASTER, C.

We concur.

(Signed) GEOFFREY HOWARD,
GEO. H. ROBERTS,
Two of the Lords Commissioners of His Majesty's Treasury.

Aliens Restriction Order.

The Home Office has issued the following memorandum :—

As some misapprehension appears to exist with respect to the regulations applying to aliens and the effect of recent alterations, the Home Office thinks it desirable to draw attention to the following summary of the regulations now in force :—

(1) All aliens wherever resident must register with the police and report any change of residence, and any person who has an alien lodging with him or living as a member of his household must notify the police of the alien's presence. This restriction does not apply to alien friends who were resident in the Metropolitan Police District before 14th February, 1916, unless and until they move to another district.

(2) All aliens staying in hotels, lodging-houses, and boarding-houses must register with the keeper thereof.

(3) All aliens entering or being within any prohibited area must be provided with an identity book. Exceptions to this rule are allowed only (a) by special permission of the Chief Officer of Police of the area; (b) in the case of persons who were resident in a prohibited area on 13th March, 1916, so long as they remain in that area. It does not apply to an alien under eighteen in the care of a person over that age.

SPECIAL RESTRICTIONS ON ALIEN ENEMIES.

(1) No alien enemy above the age of seventeen is allowed to be at large unless he has been exempted by the Secretary of State from internment or repatriation.

(2) Alien enemies may not reside in or enter any prohibited area except by special permission of the Chief Officer of Police.

(3) Alien enemies, wherever resident, may not, except by special permission of the Chief Officer of Police, travel more than five miles from their residence or possess certain prohibited articles, such as motor-cars, moter-cycles, telephones, cameras, &c.

The New Declaration of London Order.

In the House of Commons, on Wednesday, in reply to Commander Bellairs, Lord R. Cecil said: The main object of the recently-issued Order in Council relating to the Declaration of London is to declare that the doctrine of continuous voyage applies in its full extent, not only to absolute contraband, but to conditional contraband and to blockade as well. The effect of this is to leave as the sole distinction between absolute and conditional contraband, that conditional contraband can only be captured and condemned if it is destined for the armed forces of the enemy, or for the use of the enemy Government, whereas absolute contraband is liable to the same fate if it is destined for any part of the enemy territory. In practice at the present state of this war the distinction between the two kinds of contraband is unimportant, since substantially all goods sent to the territory of our enemies are in fact used directly or indirectly for the support of their armed forces and are therefore equally liable to capture, whether they be conditional or absolute contraband. In order to mark the practical identity of the two kinds of contraband the Government propose to issue in an official form, probably as a Parliamentary official paper, a complete list of contraband articles both absolute and conditional printed together, so that all neutral traders may have notice of the position. This will be done as soon as some additions to the contraband list now pending have been made. A subsidiary object of the order is to define certain circumstances which will raise a presumption that goods seized have an enemy destination, and especially to point out that that presumption will arise if they are consigned to a person in a neutral country who is known previously to have sent on contraband goods to the enemy. He added, in reply to Mr. H. Smith, that, as the war progressed, it became clear that articles ought to be inserted which had not been already inserted, and the contraband list had been extended from time to time. There were certain articles which the Government proposed to add to the list almost immediately.

Societies.

The Union Society of London.

A meeting of the Union Society of London was held on Wednesday, 5th April, at 3, Plowden-buildings, Temple. Mr. Raper moved: "That the present Coalition Government has been a success." Mr. Coram opposed. There also spoke: Messrs. Stranger, Quass, Hall, Langridge, Morden, Harry Geen, and W. R. Willson. The motion was carried.

Obituary.

Mr. Gerald Howard Smith.

Lieutenant GERALD HOWARD SMITH, South Staffordshire Regiment, whose death was announced in the *Times* of the 3rd inst., was the eldest son of Judge Howard and Mrs. Smith, and grandson of the late Sir William Smith. He was educated at Eton and Trinity College, Cambridge. He played in the Eton cricket eleven in 1898 and 1899, and in that of Cambridge in 1903. In the same year he was president of the Cambridge University Athletic Club. He won the high jump against Oxford in 1901, 1902, and 1903, and competed against Oxford in the hurdles in 1901 and 1902. He was well known as a high jumper, having cleared 6 ft. at Fenners and also in Canada. He received his commission in the South Staffordshire Regiment in October, 1914, and proceeded to the front in March, 1915. He was mentioned in Lord French's last dispatch, and was awarded the Military Cross. He was admitted a solicitor in 1909, and was junior partner in the firm of Messrs. Underhill, Thorneycroft, & Smith, of Wolverhampton.

Legal News.

Changes in Partnerships.

Messrs. Hermann H. Myer & Co., 46 and 47, London Wall, London, E.C., inform us that in consequence of the death of their senior partner, Major Ernest A. Myer, they have arranged with Messrs. Adler & Perowne, of 15, Copthall-avenue, London, E.C., and 95, Rue des Petits Champs, Paris, to amalgamate the businesses, the partners being Messrs. Elkan Nathan Adler, Claude Savell Blackmore, and Ernest Royalton Kisch, and our Captain Henry Dennis Myer. Messrs. Hermann H. Myer & Co. are retaining their staff, and their business will be carried on as hitherto at 46 and 47, London Wall, under the style or firm of Adler & Perowne.

Dissolutions.

PERCY JAMES NICHOLLS and GEORGE ANGELO HERBERT, solicitors (Nicholls, Herbert & Co.), at 17, Farringdon-street, in the city of London, March 25. The said Percy James Nicholls will continue to carry on business alone at the same address as Nicholls & Co.
[*Gazette*, March 31.

PERCIVAL MASON CROMPTON and WILLIAM EARLE CROMPTON, solicitors (Crompton & Crompton), at 20, Nelson-square, Bolton, in the county of Lancaster. March 31. [*Gazette*, April 4.

JAMES HARGREAVE and ARTHUR WOODALL HEATON, solicitors (Hargreave & Heaton), at 37, Waterloo-street, Birmingham. March 31.
[*Gazette*, April 4.

General.

An Exchange Telegraph Company's message from Paris, dated 1st April, says:—M. Denys Cochin, Minister of State, will in future have charge of all questions pertaining to the blockade, and will hold a similar position to that of Lord Robert Cecil in the British Government.

The *Times* correspondent at Copenhagen, under date 31st March, says:—The Danish trade agreements concluded with Germany and Austria last autumn have not worked satisfactorily lately. The chairmen of the corporation, MM. Clausen and Foss, go to Berlin on 4th April to open supplementary negotiations. M. Foss, it may be recalled, went to London on a similar mission in February. The chairman's report at the annual meeting of the Merchant Guild yesterday stated that the provisions of the Danish agreements with Great Britain and France concerning re-exports to Sweden and Norway are about to take effect.

A Reuter's message from the Hague, dated 29th March, says:—The Ministry for Foreign Affairs announces that the German Government, through its Minister at the Hague, has sent the following declaration to the Government of the Netherlands:—"The principles laid down by the Imperial Government with regard to submarine warfare, as communicated to the neutral Governments, are in no way altered, except that the instructions respecting the treatment of armed merchantmen have been more clearly defined. The German naval forces still have the strictest orders to refrain from all attacks on neutral vessels unless they try to avoid or resist examination."

The death occurred on 30th March, says the *Times*, of Mr. Frank Britton Mason, proprietor of the *Tenby Observer*. He came into prominence in 1907 through the action of the Tenby Town Council in passing a resolution to exclude him from being present at their meetings. Proceedings were taken in the Chancery Division, when Mr. Justice Kekewich gave judgment in favour of the corporation, and granted an injunction restraining Mr. Mason from attending meetings of the corporation. As a result of the judgment the Admission of the Press Bill was passed through Parliament, giving statutory rights to the Press to attend meetings of local bodies. Mr. Mason afterwards became a member of Tenby Town Council. He was about sixty years of age.

The Surrey Licensing Committee, on Monday, says the *Times*, confirmed the grant of a licence made by the Guildford County Justices for the erection of a fully-licensed house by the Surrey Public House Trust on a site at Peaslake, near the village of Shere, of which Mr. Justice Bray is the lord of the manor. In making the application, Mr. Cecil Whiteley said that the population of Peaslake was only 600, but the place was the resort of an increasing number of visitors. The Trust, he continued, was approached by the leading residents to acquire an off-licence house and erect in its place one of their houses. The first signature in the petition was that of Mr. Justice Bray, and the residents expressed their willingness if the licence was granted to invest £1,000 in the company. Another petition in support of the application had been prepared by the rector of Shere.

The first appeal under the Munitions of War Act came, says the *Times*, before Mr. Justice Atkin on the 31st ult. In it the Lincoln Wagon and Engine Company, Ltd., appealed from a decision of the North Staffordshire Munitions Tribunal granting a leaving certificate to George Shaw, a wagon builder and repairer. The appeal raised the question whether the respondent as a builder and repairer of railway wagons could be deemed to be engaged upon munitions work. His Lordship said that this question of definition involved a decision which concerned the whole scope of the Act, and he did not wish to give such a decision without hearing what was to be said on behalf of the Ministry of Munitions. He adjourned the hearing for a week in order that the Ministry of Munitions might be communicated with.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 1.	Mr. Justice NEVILLE.	Mr. Justice EVE.
Monday April 10	Mr. Farmer	Mr. Leach	Mr. Bloxam	Mr. Borrer
Tuesday 11	Synge	Goldschmidt	Jolly	Leach
Wednesday .. 12	Church	Borrer	Synge	Greswell
Thursday 13	Greswell	Synge	Farmer	Jolly
Friday..... 14	Jolly	Farmer	Church	Bloxam
Saturday 15	Bloxam	Church	Goldschmidt	Synge

Date.	Mr. Justice SARGANT.	Mr. Justice ASTBURY.	Mr. Justice YOUNGER.	Mr. Justice PETERSON.
Monday April 10	Mr. Synge	Mr. Goldschmidt	Mr. Church	Mr. Greswell
Tuesday 11	Borrer	Bloxam	Farmer	Church
Wednesday .. 12	Jolly	Farmer	Goldschmidt	Leach
Thursday 13	Bloxam	Church	Leach	Borrer
Friday..... 14	Goldschmidt	Greswell	Borrer	Synge
Saturday 15	Farmer	Leach	Greswell	Jolly

The Property Mart

Forthcoming Auction Sales.

April 13.—Messrs. HAMPTON & SONS, at the Mart: Freehold Residences (see advertisement, back page, April 1).

May 4.—Messrs. GARLAND-SMITH & Co., at the Mart, at 2: Improved Leasehold (see advertisement, back page, this week).

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Mar. 31.

ASPINALL AND GURNEY, LTD.—Creditors are required, on or before April 7, to send their names and addresses, and the particulars of their debts or claims to Arthur B. Casey, Pearl bldgs, Portsmouth, liquidator.

BRITISH CHALLENGE GLAZING CO, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before April 25, to send in their names and addresses, and the particulars of their debts or claims to John Baker, Eldon st House, Eldon st, liquidator.

CITY REFORM CLUB, (IN LIQUIDATION.)—Creditors are required, on or before April 30, to send in writing the particulars of their claims and demands to Alfred Bass, 5 and 6, Walbrook, liquidator.

FRANCO OTTOMAN SHIPPING CO, LTD. (IN LIQUIDATION.)—Creditors are required, on or before May 5, to send their names and addresses, with particulars of their debts or claims, to Edmund Francis Norman, 19 and 21, Queen Victoria st liquidator.

INSU MINING & DEVELOPMENT SYNDICATE, LTD.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to Bertram William Mayall Whitehill, 61, Broad Street av, liquidator.

ISAIAH GADD & Co., LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Arthur Gould West 51, Market pl, Reading, liquidator.

NUMBER 2 RAILWAY HOTEL MUTUAL INVESTMENT SOCIETY, LTD.—Creditors are required, on or before April 20, to send their names and addresses, and particulars of their debts or claims, to Joseph Greenwood, 46, Dale st, Accrington, liquidator.

PETERS & SONS, LTD.—Creditors are required, on or before May 22, to send their names and addresses, and the particulars of their debts or claims, to Frederick Westcott, 15, Eastcheap, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, April 4.

ANDREWS & BUSWELL, LTD.—Creditors are required, on or before May 4, to send their names and addresses, and the particulars of their debts or claims, to Mr. Austin Provost Baldwin, Market Harborough, liquidator.

G. CAMBI, LTD.—Creditors are required, on or before April 29, to send their names and addresses, and the particulars of their debts or claims, to F. Westcott, 15, Eastcheap, liquidator.

LIVERPOOL SILVER & COPPER CO, LTD.—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to William Harrison Alexander, 24, North John st, Liverpool, liquidator.

ROBERTS, BERRY & Co, LTD.—Creditors are required, on or before May 13, to send their names and addresses, with particulars of their debts or claims, to Ernest Smith, 7, Grimshaw st, Burnley, liquidator.

TEMPLE & SUTCLIFFE, LTD.—Creditors are required, on or before May 13, to send their names and addresses, with particulars of their debts or claims, to Ernest Smith, 7, Grimshaw st, Burnley, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Mar. 31

Italian Restaurants (Liverpool), Ltd.
Anglo-French Quicksilver and Mining Concession (Kwei-Chau Province) of China, Ltd.
Morococala Syndicate, Ltd.
Abbey Steamship Co, Ltd.
Cornishes, Ltd.
London & South Coast Haulage Co, Ltd.
A. Charnock & Co, Ltd.
Border Coasters, Ltd.
Whinstone Shipping Co, Ltd.
Aspinall & Gurney, Ltd.
Norwegian Zinc Mining Concessions, Ltd.
Morling & Cullam, Ltd.
Pollard & Sons, Ltd.
Anglo-Newfoundland Steamship Co, Ltd.
London & British Columbia Investment Corporation, Ltd
Penhill Bowling Green, Ltd.
Venezuelan Development Co. Ltd.
A. & W. Smith (Eastbourne) Ltd.
Livsey & Gregory, Ltd.
Lewis Berger & Sons (Australia), Ltd.
Birkby Hall Stud Farm, Ltd.
Four Hundred Club, Ltd.
W. E. Flims, Ltd.

London Gazette—TUESDAY, April 4.

Lochard Estates (Rhodesia) Syndicate, Ltd.
George Jackson & Co, Ltd.
Penzance Motor Haulage Co, Ltd.
Hall & Brightman, Ltd.
Crabtree & Pickles, Ltd.
M. G. Bate, Ltd.
Albion Mill Co (Bacup), Ltd.
Tees Bridge Iron Co, Ltd.
Tibbington Collieries & Brickworks, Ltd.
Gamage Bell Motor Cab Co, Ltd.
Associated British Motor Manufacturers, Ltd.
London & Continental Steamship Co, Ltd.
British Metal & Mining Corporation of Scandinavia, Ltd.

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Mar. 31.

PURVIS, HENRY, Cranbrook, Woodside Park-rd, North Finchley, and High-st, North Finchley, Baker and Confectioner May 3 Purvis and Another v. Russell, Younger, J. Price, New Broad-st

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Mar. 28.

ANDERSON, GEORGE WATT, Shotton Colliery, Durham, Medical Practitioner May 1 Hayward & Co, West Hartlepool
ARUNDELL, REBECCA, Rushmore rd, Clapton April 25 Williams & Son, Swansea
BAYLEY, RICHARD, Newcastle-under-Lyme, Leather Dealer April 29 Slaney, Newcastle
BRAZIER, WILLIAM, Wilton, Wilts, Plumber April 22 King & Aylward, Salisbury
BRIGGS, WILSON HARRISON, Beaulieu, Southampton April 24 Moore & Co, Lymington, Hants
BRUMPTON, WILLIAM, Leytonstone, Essex April 30 Coleman, Gracechurch st
BUCKLEY, EDMUND MAURICE, Coventry April 29 Rooper & Whately, Lincoln's inn fields
BYTHWAY, MONTAGUE HAYES, Hale, Chester, Electrical Engineer May 29 Tatham & Co, Manchester
CAPEL, Rev Canon BURY, Clifton, Bristol May 1 Craven, Bristol
CLARKE, Rev CHARLES COWLEY, Trafalgar sq April 28 Romer, Bucklersbury
COCKHILL, ELIZABETH, Sheffield May 24 Taylor & Emmet, Sheffield
CROSBY, ELIZA, Harrogate April 25 Crust & Co, Beverley
DAVIES, EMMA, Stow Green Cottage, nr Coleford, Newland Glos May 1 Wade & Son, Newport, Mon
DAVIES, JOHN FREDERICK, St James's sq, Notting Hill May 1 Marston & Sons, Ludlow
EMERY, WILLIAM ROBERT, Guildford, Surrey MRCVS April 15 Burrough & Crowder, Wedmore, Somerset
ENTICOTT, WILLIAM JOHN, Axminster, Devon, Plumber May 1 Forward & Sons, Axminster, Devon
EVERETT, SAMUEL CHARLES HENRY, Brighton April 29 Coburn & Co, St Helen's pl
HADEN, GEORGE, Eastbourne May 1 Hillman & Co, Eastbourne
HALLWORTH, PETER, Droylsden, Lancs, Farmer April 30 Minor & Co, Manchester
HARRIS, EDGAR STANLEY, Lambton rd, Wimbledon April 30 Nicholls & Co, Altrincham
HELLIWELL, WILLIAM, Lightcliffe, nr Halifax May 1 Jubb & Co, Halifax
HILL, CHARLES PIFFARD, Carlton rd, Putney, Barrister at Law May 31 Eggar & Co, Winchester House, Old Broad st
HUDSON, MARY ANNIE, Bristol May 2 Pomeroy & Son, Bristol
JARDINE, ANNIE, Albert Hall mans, Kensington May 8 Sole & Co, Aldermanbury
KNIGHT, WILLIAM DANIEL, Keinton Mandeville, Somerset, Auctioneer April 14 Nixon, Glastonbury
LAING, JAMES ROBERT, Campden House ct, Kensington April 27 Biddle & Co, Aldermanbury
LINNEY, FRANK THOMPSON, Wednesbury, Staffs, Master Dairyman May 1 Stockdale, Wednesbury
MASON, PHILIP GRANVILLE, Chilbolton, Stockbridge, Hants June 24 Wiley & Powles, Duke st, St James'
MASON, THOMAS, Bridgend, Nail Merchant May 31 Jones & Son, Cardiff
MAYOR, FRANK FREDERICK, Stourcliffe st, Edgware rd, Veterinary Surgeon April 25 Flegg & Son, Laurence Pountney hill
MICHELL, Rev JAMES CHARLES, Clifton, Bristol May 1 Craven, Bristol
MILLER, THOMAS ROBSON, Woodfield av, Streatham Hill, Insurance Association Manager April 29 Crump & Son, Leadenhall st
MITFORD, GEORGE REDESDALE, Brighton May 1 Metcalfe & Co, New sq
MORLEY, Rt Hon ARNOLD, Stratton st, Piccadilly April 27 Biddle & Co, Aldermanbury
MULCASTER, ALFRED GEORGE, Sumatra rd, West Hampstead May 1 Sutherland, Clement's inn passage, Strand
NEAVE, LETITIA, Halesworth, Suffolk May 1 Cross & Co, Halesworth, Suffolk
NICHOLS, MARGARET STELLA, Clarges st May 15 Fooks & Co, Carey st
NICKSON, ISAAC ELLISON, Egremont, Chester, Team Owner and Contractor May 1 Reinhardt, Birkenhead
PERRY, FANNY CHARLOTTE, Muswell Hill April 19 Eves & Jones, Mark la
PIKE, LUKE OWEN, Chester ter, Regent's Park May 8 Montagu & Co, Bucklersbury
READ, THOMAS CRACKNELL, Chediston, Farmer April 30 Mullens Leiston, Suffolk
ROBARTS, FRANCIS WATSON, Oliver grove, South Norwood, Merchant May 9 Sole & Co, Aldermanbury
SCHUBACH, HELENA, Sutherland av April 29 Coburn & Co, St Helen's pl
SHERWOOD, EDWARD, York May 6 W & K E T Wilkinson, York
SPAFFORD, GEORGE OSWALD, Clifton, Bristol May 10 Waustaroughs & Co, Bristol
STOTHARD, THOMAS, North Shields April 29 Brown & Holliday, North Shields
SYERS, Canon, Kildare gdns, Westbourne grove May 1 Stapleton & Son, Stamford
TERRY, CHARLOTTE ANN, Twickenham April 30 Haslip, Martins la
WARREN, ELLEN, Heavitree, Exeter May 6 Meade-King & Co, Bristol
WATERS, WILLIAM, West Kirby, Cheshire, Hide and Leather Factor May 15 Woolcott & Co, West Kirby
WATERS, WILLIAM, Woolwich rd, East Greenwich April 3 Vaughan, Woolwich
WEISS, LEAH, Staverton rd, Brondesbury May 15 Harris & Co, Finsbury sq
WHITEHEAD, JAMES, Walton by Clevedon, Somerset April 30 Cossham, Bristol
WILLIAMS, EDMUND JONES, Abertillery, Mon April 19 Everett, Pontypool
WILLIAMS, THOMAS, Caerphilly, Glam April 29 Adey, Newport, Mon
WOOD, JOHN, Mayow rd, Forest Hill May 1 Collyer & Co, Abchurch la

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ANDREWS, ELIZABETH NORLEY, Ashford, Kent April 14 Hallett & Co, Ashford, Kent
BONSALL, SARAH, Penrith May 6 Bleaymire & Shepherd, Penrith
BRABAZON, CECIL ELIZABETH, Cheltenham May 2 Leaning & Chamberlayne, Clacton on Sea
CHRISTMAS, DUDLEY VYVYAN, Bury St Edmunds May 1 Pontifex & Co, St Andrew st, Holborn cir
COMBRIDGE, ARTHUR TWORT, St Leonards on Sea May 8 Buss & Lovett, Tunbridge Wells
COTTRELL, MARGARET, Orton, Birkenhead April 29 Wilson, Birkenhead
CRATHORNE, FREDERICK, Vryheid, Natal, South Africa, Mining Engineer May 26 Daniell & Thomas Camborne, Cornwall
DAKIN, THOMAS, Derby May 1 Potter, Derby
DALY, Rev JOSEPH JOHN, Hampton on the Hill, Warwick May 13 Campbell & Co, Warwick
DUKE, ALEXANDER, Gloucester ter, Physician May 12 Smith, Bedford row
FARRAR, HARRY, Bradford, Stuff Warehouseman May 1 Last & Betts, Bradford
FITZGERALD, GERALD RICHARD FREDERICK, New Milton, Hants April 30 Lee & Pembertons, Lincoln's inn fields
FOX, HENRY, Longford, Derby May 1 Laverack & Co, Hull
FREESTONE, OSCAR, Shorroids rd, Fulham, Jeweller's Assistant April 20 Freestone, Shorroids rd, Fulham
GIBBS, ALICE, Congleton, Chester April 16 Daniel, Congleton
HAWORTH, HENRY ELDRED, Aldgate High st, Income Tax Assessor and Collector April 28 Strong & Bolden, Gracechurch st
HENDRIKS, AUGUSTUS MARK, Drayton gdns, London May 2 Devonshire & Co, Frederick's pl, Old Jewry
HOYLE, PICKLES, Bingley, Yorks May 1 Laycock, Keighley
JONES, GEORGE FREDERICK, Allens bldgs, Leonard st, Finsbury April 30 Wells & Sons, Church End, Finchley
LA THANGUE, MAURICE TWISDEN, Watling st, Barrister at Law May 20 Dixon & Hunt, Verulam bldgs
MACFARLANE, JAMES BROCK, Wallington, Surrey, Engineer May 10 Rivers & Milne, Gracechurch st
MACLEOD, FLORENCE MARY, Eastbourne May 15 Cope, New ct, Lincoln's inn
MILLER, RICHARD, St Stephens-by-Saltash, Cornwall, JP May 6 Porter, Plymouth
NEAUM, SARAH ANN, Belper, Derby May 13 Walker & Terry, Belper
PAGE, WILLIAM SAMUEL, Hutton, Essex May 1 Deacon & Co, Great St Helens
PARKINSON, JAMES, Whaley Bridge, Chester May 1 Dowse, Manchester
PEACOCK, JOHN, Norton, Yorks April 30 Jones, Malton
PEARCE, JOSHUA, Liverpool, Licensed Victualler May 1 Bateman, Liverpool
PROBERT, JOSEPH COTTON, Winsford, Chester May 1 Feltham, Crewe
QUELCH, WILLIAM BEWICK, North Cowton, Yorks April 29 Smithson & Teasdale, York
RADFORD, Sir CHARLES HORACE, Plymouth May 8 Radford & Frankland, Chancery la
ROBINSON, ISAAC, Loftus, Yorks May 1 Hoggett & Bacon, Loftus
ROWLINSON, SAMUEL, Aston, Birmingham May 8 Pointon, Birmingham
SCOTT, ARTHUR, Greenhill, Derby, Farmer May 16 Russell, Sheffield; Bennett, Sheffield
SHINNER, ARTHUR JOHN, Cheltenham May 17 Earnagey & Fruen, Cheltenham
SLATER, JOHN JOHNSON, Leytonstone May 5 Rubinstein & Co, Raymond bldgs
SMITH, FREDERICK JOHN, Kenilworth ct, Putney May 25 Double & Sons, Fore st
STONEY, Lt Col GEORGE BUTLER, Charles st, St James' April 30 Bircham & Co, Parliament st
STUTTER, GEORGE FRANKLIN, Filey av, Stoke Newington May 1 Jones, Spital sq
THOMSON, DENZIL, Brooks rd, Gunnersbury April 22 Nisbet & Co, Lincoln's inn fields
WARE, LAWRENCE OFFORD, Whiteinch, Glasgow May 1 Howse & Eve, Salters Hall ct, Cannon st
WARNER, ALBERT GEORGE, Great Grimsby, Fish Merchant May 1 Barker, Great Grimsby
WATSON, MYRA SOPHIA ELIZABETH BARCLAY, Porchester ter May 1 Grubbe & Troughton, New ct, Carey st
WHEELER, ARMANEL MAYNARD, Lostwithiel, Cornwall May 6 Porter, Plymouth
WHEELER, GEORGE HENRY, Hastings May 1 Chalinder & Co, Hastings
WILKINSON, CONRAD AUGUSTUS, Thornton av, Streatham Hill May 15 Smith & Hudson, Fenchurch st
WILLIAMS, EVAN, Llantrisant May 1 Davies & Co, Pontypridd
WILLIAMSON, GEORGE, Montreal, Canada April 30 Guscotte & Fowler, York bldgs, Adelphi

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ALTON, JAMES, West Tanfield, Yorks May 6 Edmundson & Gowland, Masham £50 Yorks
BEARD, JOSEPH CHAMBERS, Norwich, Commercial Clerk May 15 Blyth, Norwich
BEASLEY, REBECCA FRANCES BRITTAIN, Wymeswold, Leicester May 1 Latham & Co, Melton Mowbray
BEASLEY, SARAH NEWTON, Wymeswold, Leicester May 1 Latham & Co, Melton Mowbray
BOOTH, WILLIAM, Accrington, Plumber May 12 Reddish & Heys, Church
BULL, ALFRED, Clifton, Bristol May 1 Hunt & Co, Bristol
CARPENTER, WILLIAM Taunton May 16 Cousins & Botsford, Cardiff
CLIFF, FREDERICK ARTHUR, Watford May 1 Hammond, Bradford
COBB, MARY JANE, Winchester April 21 Dowling, Winchester
COLLINS, DIGBY, Callington, Cornwall May 6 Treherne & Co, Bloomsbury sq
DAVENPORT, JAMES, Handsworth, Staffs May 13 Wright & Marshall, Birmingham
DRAPER, GEORGINA MARIA, Chippenham May 1 Wood & Awdry, Chippenham
FISHER, MARY, Harras Dyke, nr Whitehaven, Cumberland April 28 Thompson, Whitehaven
FLORENCE, HENRY LOUIS, Bath May 15 Lydall, John st, Bedford row
GAITSKELL, ARTHUR, St James' ct May 9 Brydges & Co, Cheltenham
GOULDER, MARY, Gorleston, Great Yarmouth May 15 Diver & Preston, Great Yarmouth
HENDERSON, JOSHUA, Birmingham May 13 Wright & Marshall, Birmingham
HEWETT, SAMUEL, Clacton on Sea, Fruit Merchant May 8 Wells & Sons, Paternoster row
HIBBERT, ELIZABETH, Higher Broughton, Salford May 13 Cobbett & Co, Manchester
HILL, ROWLAND, Weston super Mare, JP May 9 Johnson & Co, Birmingham
HOBBS, ALFRED, Owthorpe, Nottingham, Farmer May 8 Bramley, Nottingham
HUNTER, JANE, Whitley Bay April 19 Drury, Newcastle upon Tyne
HUNTER, SUSANNA CENIA, Whitley Bay April 19 Drury, Newcastle upon Tyne
JONES, DAVID THOMAS, Glanadda, Bangor, Setts maker April 20 Dew & Co, Bangor
JONES, HARRY, Oxford, Hostel Keeper May 1 Jacksons & Co, Coleman st
LEWIS, ELIAS, Quinton, Birmingham, Draper May 1 Crook, Birmingham
O'BRIEN, LILIAS SOPHIA, Clacton on Sea May 1 Grimwade & Son, Hadleigh, Suffolk
PLASTOW, HENRY, Hatfield Woodhouse, nr Doncaster Mining Contractor May 1 Gray & Son, Barnsley
POOL, EDWARD ELEAZAR, Walton on Thames, Meat Salesman May 19 Law & Worssam, Holborn viaduct
RICHARDS, AMOS, West Bromwich, or HANNAH MANSELL, West Bromwich May 6 Jagger & Hughes, West Bromwich
SAMUEL, FRANCIS SAMUEL, Bryanston sq May 2 Bryden & Samuel, John st, Adelphi
SHEARMAN, EUSTACE ROBERT AMBROSE, Chester sq May 1 Hilder & Co, Jermyn st
SHELMERDINE, WILLIAM WALKER, Manchester April 29 Twemlow, Manchester
SMITH, LYSBETH, Birmingham June 1 Rigbey & Co, Birmingham
STRATTON, CATHERINE, Winton, Bournemouth May 13 Hickey, Bournemouth
THACKRAY, WILLIAM, Sunderland, Iron Manufacturer May 1 Kidson & Co, Sunderland
TILDESLEY, EDWIN, Priory rd, West Hampstead May 5 Nisbet & Co, Lincolns inn fields
WALLAGE, JAMES THOMAS, King's Norton, Birmingham May 13 Wright & Marshall, Birmingham
WATSON, THOMAS, Chester le Street, Durham April 29 Griffith & Co, Newcastle upon Tyne
WILLIAMS, WALTER, Eastbourne, Grocer May 19 Stileman & Neate, Southampton st, Bloomsbury sq
WITHEROW, JOHN BERCHINO, Elsworth, Cambridge May 15 Bay, St Ives, Hunts

Bankruptcy Notices.

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ADJUDICATIONS.

ALLEN, HERBERT, Leek, Staffs, Dental Operator Macclesfield Pet Mar 16 Ord Mar 16
BIRKETT, WILLIAM DILWORTH, Whitley Bay, Northumberland, Factor of Electrical Goods Newcastle upon Tyne Pet Feb 16 Ord Mar 16
BLAKEY, PERCY CREIGHTON, Wakefield, Painter Wakefield Pet Mar 17 Ord Mar 17
CLAPPERTON, ELIZABETH FURNESS, Carlisle Carlisle Pet Mar 17 Ord Mar 17
COLLIER, ERNEST FAIRHURST, Bolton, Grocer Bolton Pet Mar 17 Ord Mar 17
COSSHAM, JOHN, Falfield, Glos, Monumental Mason Bristol Pet Mar 16 Ord Mar 16
DAVIES, DAVID WALTER, Brynamman, Carmarthenshire, Ironmonger Carmarthen Pet Mar 15 Ord Mar 15
EDWARDS, JOHN, Rodington, Salop, Licensed Victualler Shrewsbury Pet Mar 17 Ord Mar 18
FOSTER, JAMES HENRY, Liverpool, Accountant Liverpool Pet Feb 26 Ord Mar 17
HARRISON, THOMAS WALTER, Newcastle upon Tyne, Commercial Traveller Newcastle upon Tyne Pet Mar 17 Ord Mar 17
HOOKER, JOSEPHUS, Turvey, Beds, Cycle Dealer Bedford Pet Mar 18 Ord Mar 18
MAWSON, JOHN WILLIAM, Harrogate, Fruiterer York Pet Mar 18 Ord Mar 18